



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Maryanne Fox
DOCKET NO.: 13-02734.001-R-1
PARCEL NO.: 01-26-303-001

The parties of record before the Property Tax Appeal Board are Maryanne Fox, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$56,730
IMPR.: \$116,950
TOTAL: \$173,680

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part 1.5-story and a part one-story dwelling of frame and native stone construction with 4,725 square feet of living area. The dwelling was constructed in 1963 with an addition built in 1992. Features of the home include a partial unfinished basement, central air conditioning,

a fireplace and a total of 1,902 square feet of garage area. The subject is also improved with a swimming pool and a 1,064 square foot cabana. The property has a 146,428 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, one of which is located in the same neighborhood code assigned by the assessor to the subject. The comparables are described as a one-story and two, two-story dwellings of brick and frame construction that were 21 to 49 years old. The homes range in size from 3,990 to 5,502 square feet of living area and have basements, one of which is finished as a walkout-style. Each comparable has central air conditioning, two or three fireplaces and a three-car or a nine-car garage. The properties were sold between February and September 2012 for prices ranging from \$325,000 to \$550,000 or from \$81 to \$110 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$152,775 which would reflect a market value of approximately \$458,325 or \$97.00 per square foot of living area, including land, which is the average per-square-foot market value of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$173,680. The subject's assessment reflects a market value of \$521,248 or \$110.32 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response, the board of review submitted a document entitled "Assessor's Notes" along with a grid analysis of eight comparable sales. The notes assert that appellant's counsel presented three sales that are "selectively low sales." Comparable #1 reportedly sold due to divorce and was in "neglected condition" as established by the assessor's inspection. Appellant's comparables #2 and #3 have fewer features than the subject property of a pool, cabana and multiple garages.

In support of its contention of the correct assessment the board of review through the assessor submitted information on eight comparable sales. These comparable properties consist of a one-

story, two, part 1.5-story and part one-story and five, two-story dwellings that were built between 1979 and 2001. The homes range in size from 2,613 to 5,634 square feet of living area. Each comparable has a basement, five of which have finished area and one of which is walkout-style. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 400 to 945 square feet of building area. One of the comparables has a pool. These properties sold between January 2012 and May 2013 for prices ranging from \$375,000 to \$790,000 or from \$122.35 to \$150.21 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and board of review comparables #1, #6 and #7 due to differences in dwelling size and/or design when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #3 along with board of review comparable sales #2 through #5 and #8. These most similar comparables sold between February 2012 and April 2013 for prices ranging from \$444,375 to \$790,000 or from \$99.96 to \$144.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$521,248 or \$110.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member

Member



Member

Acting Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 20, 2015



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.