



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

APPELLANT: Christine May
DOCKET NO.: 13-02818.001-R-1
PARCEL NO.: 09-09-206-010

The parties of record before the Property Tax Appeal Board are Christine May, the appellant, 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: \$24,480
IMPR.: \$25,010
TOTAL: \$49,490

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 is improved with a one-story dwelling of frame construction with 864 square feet of living area. The dwelling was constructed in 1953. Features of the property include a crawl space foundation and a detached garage with 320 square feet of building area. The property has an 8,400 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of these arguments the appellant submitted information on six comparables, five of which were reported to have sold and four were used for assessment equity purposes. The

appellant described the comparables as being improved two 1-story dwellings, three 1.5-story dwellings and a part 2-story and part 1-story dwelling that ranged in size from 726 to 1,596 square feet of living area. The comparables were constructed from 1917 to 1955 with comparable #4 have additions in 1974 and 1994. The appellant indicated each comparable had a basement with one being finished and each had central air conditioning. Five comparables were reported to have garages ranging in size from 440 to 528 square feet of building area. Comparables #1, #2, #4, #5 and #6 were reported to have sold from April 2011 to September 2012 for prices ranging from \$88,000 to \$126,000 or from \$95.45 to \$126.72 per square foot of living area, including land.

Appellant provided assessment information for comparables #1 through #4 to support the assessment inequity argument, however, the assessment information provided was incorrect for each comparable. The board of review provided the correct assessment information for the comparables as well as copies of the property record cards to document their 2013 assessments. Based on the board of review submission, the comparables had improvement assessments ranging from \$19,780 to \$36,240 or from \$19.27 to \$32.13 per square foot of living area.

The appellant requested the subject's improvement assessment be reduced to \$8,950 resulting in a total revised assessment of \$33,430.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,490. The subject's assessment reflects a market value of \$148,529 or \$171.91 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. The subject has an improvement assessment of \$25,010 or \$28.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted narrative asserting as follows: that appellant's comparable #1 listing sheet indicated that there was a condition issue at the time of sale which was rectified and reflected in the 2013 assessment; that appellant's comparable #2 was a different style dwelling and 26 years older than the subject dwelling; appellant's comparable #3 was a different style dwelling that was 31 years older than the subject dwelling; appellant's comparable #4 was originally built in 1917 and the listing indicated this was a distress sale; appellant's comparable #5 was a different style dwelling; and appellant's sale #6 was a different style dwelling, 23 years older than the subject dwelling and the sale was between an heir purchasing from an estate.

In support of the assessment the board of review provided information on three comparables improved with one-story dwellings that ranged in size from 884 to 950 square feet of living area. The comparables were constructed from 1922 to 1957.

Two of the comparables had basements, one comparable had central air conditioning and two comparables had garages ranging with 576 and 360 square feet of building area, respectively. The comparables sold from in September 2012 and October 2012 for prices ranging from \$138,400 to \$194,000 or from \$145.68 to \$210.41 per square foot of living area, including land. These comparables had improvement assessments ranging from \$31,050 to \$35,370 or from \$33.04 to \$38.36 per square foot of living area. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 on this basis.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables were relatively similar to the subject in age, style and features. These comparables sold for prices ranging from \$138,400 to \$194,000 or from \$145.68 to \$210.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$148,529 or \$171.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sales #1 and #4 due to the dates of sale not being proximate in time to the assessment date and the fact that comparable #4 differed from the subject in style and age. Less weight was given appellant's sale #2 due to differences from the subject in style and age. Less weight was given appellant's sales #5 and #6 due to differences from the subject in style. Furthermore, comparable #6 differed from the subject in age and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale submitted by the board of review disclosed the property was not advertised for sale and an heir purchased the property from an estate's trust. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

Alternatively, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity

and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the comparables submitted by the board of review. These comparables were most similar to the subject in style, age, size and features. These comparables had improvement assessments that ranged from \$32.13 to \$38.36 per square foot of living area. The subject's improvement assessment of \$28.95 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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



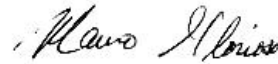
Member



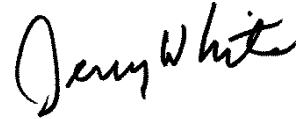
Member



Acting Member



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: January 22, 2016



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.