



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

APPELLANT: Mark Muehler
DOCKET NO.: 13-03354.001-R-1
PARCEL NO.: 09-12-111-008

The parties of record before the Property Tax Appeal Board are Mark Muehler, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 65,760
IMPR: \$ 72,570
TOTAL: \$138,330

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 assessments 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 one-story and part two-story dwelling containing 2,098 square feet of living area that was built in 1902. Features include a full unfinished basement, central air conditioning and a two-car detached garage. The dwelling is situated on 6,270 square feet of land area. The

subject property is located in Downers Grove Township, DuPage County, Illinois

The appellant contends overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not contested. In support of these argument, the appellant submitted three comparable properties located in close proximity to the subject. The comparables had varying degrees of similarity and dissimilarity when compared to the subject. The comparables sold from May to October of 2012 for prices ranging from \$355,000 to \$425,000. The comparables have improvement assessments ranging from \$54,070 to \$72,120.

The appellant argued the subject property is unique because it is zoned as a single-family residence, but the dwelling was converted into non-conforming multi-family use in the late 1950's or early 1960's. The appellant contends the second floor of dwelling is functionally obsolete and cannot be rented due to the local zoning code. The appellant submitted a letter from the Village of Hinsdale indicating the subject dwelling may only be used as a single-family residence. The appellant argued the cost of reconversion from a multi-family dwelling to a single-family dwelling is cost prohibitive due to the structure's age, condition and functional obsolescence.

The appellant further submitted the final decision issued by the DuPage County Board of Review disclosing the subject's final assessment of \$148,500. The subject's assessment reflects an estimated market value of \$445,678 when applying DuPage County's 2013 three-year median level of assessment of 33.32%. The subject property has an improvement assessment of \$82,740. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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 appellant also contends assessment inequity as another 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 met these burdens of proof. Therefore, a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted sales and assessment data along with other corroborating evidence to demonstrate the subject property was overvalued and inequitably assessed. The board of review did not submit any evidence in support of its assessment of the subject property or refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Thus, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The Board has examined the evidence and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

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.



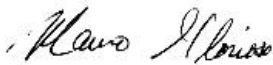
Chairman



Member



Member



Member



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 23, 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.