



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

APPELLANT: Jim Cannon  
DOCKET NO.: 13-03639.001-R-1  
PARCEL NO.: 09-17-113-014

The parties of record before the Property Tax Appeal Board are Jim Cannon, the appellant, by attorney Abby L. Strauss of Schiller Klein PC 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:** \$44,250  
**IMPR.:** \$62,120  
**TOTAL:** \$106,370

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 brick exterior construction with 1,432 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a two-car attached garage with 560 square feet of building area. The property has a 13,725 square foot site and is located in Downers Grove, Downers Grove 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 improved with one-story dwellings of

brick construction that ranged in size from 1,160 to 1,657 square feet of living area. The dwellings were constructed from 1949 to 1964 with comparable #3 having an addition in 1999. Each comparable had a full or partial basement, central air conditioning, one fireplace and a two-car garage. One comparable had the same assessment neighborhood code as the subject property. The comparables sold from September 2011 to February 2012 for prices ranging from \$205,000 to \$222,000 or from \$128.24 to \$176.72 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$89,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,370. The subject's assessment reflects a market value of \$319,238 or \$222.93 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 support of its contention of the correct assessment the board of review submitted evidence provided by the township assessor which included information on three comparable sales. The comparables were improved with one-story dwellings of frame or brick construction that ranged in size from 1,088 to 1,322 square feet of living area. The dwellings were constructed from 1955 to 1967. Each comparable has a full basement with one being partially finished, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 480 to 504 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property. The comparables sold in November 2012 and June 2013 for prices ranging from \$232.35 to \$285.33 per square foot of living area.

In rebuttal the township assessor asserted that appellant's comparables #1 and #2 were located in different neighborhoods than the subject property and were approximately .94 and 1.92 miles from the subject property.

#### **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 Board finds the best evidence of market value to be appellant's comparable sale #3 and the comparable sales submitted by the board of review. These comparables were most similar to

the subject in location and were relatively similar to the subject in age, features and size. These comparables sold for prices ranging from \$176.72 to \$285.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$222.93 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 comparables #1 and #2 due to differences from the subject in location. 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Hertel*

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.