



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

APPELLANT: Jessica Starck
DOCKET NO.: 13-03885.001-R-1
PARCEL NO.: 07-19-104-262

The parties of record before the Property Tax Appeal Board are Jessica Starck, the appellant,¹ and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$10,200
IMPR.: \$26,480
TOTAL: \$36,680

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 two-story townhome of frame construction with 1,196 square feet of living area. The townhouse was constructed in 2001. Features of the townhome include central air conditioning and a two-car garage. The property is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 1.6-miles from the subject property. The comparables consist of two-story townhouses of frame, brick or frame and brick construction. The townhomes range in size from 1,193 to 1,404 square feet of living area

¹ Attorney Jerri K. Bush withdrew as counsel of record for the appellant by a filing dated March 18, 2016.

and feature central air conditioning and a two-car garage. One of the comparables has a fireplace. The properties sold between February 2012 and October 2012 for prices ranging from \$93,290 to \$103,000 or from \$73.36 to \$80.27 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$31,830 which would reflect a market value of approximately \$95,490 or \$79.84 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,680. The subject's assessment reflects a market value of \$110,084 or \$92.04 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 to the appeal, the board of review submitted a memorandum and data prepared by the Aurora Township Assessor's Office. The assessor contended that the appellant's comparable sales were bank, short sale, HUD or Federal Home Loan Mortgage Corporation sellers. The assessor also contended that comparable sale #1 was located "outside the subject's neighborhood code" and comparable #4 was larger than the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales with the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story townhouses of frame construction that contain either 1,256 or 1,196 square feet of living area. Each comparable has central air conditioning and a two-car garage. The properties sold between April 2011 and April 2013 for prices ranging from \$114,750 to \$120,500 or from \$91.36 to \$100.75 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 as this property sold in April 2011, a date more remote in time to the valuation date and thus less likely to be indicative of the subject's estimated market value as of January 1, 2013.

The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #1 and #2. These six most similar comparables sold between February 2012 and April 2013 for prices ranging from \$93,290 to \$120,500 or from \$73.36 to \$100.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$110,084 or \$92.04 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

Member

DISSENTING: _____

CERTIFICATION

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: May 20, 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.