



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

APPELLANT: John Green
DOCKET NO.: 13-03901.001-R-1
PARCEL NO.: 09-10-211-020

The parties of record before the Property Tax Appeal Board are John Green, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn, 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: \$54,340
IMPR: \$182,230
TOTAL: \$236,570

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 two-story and part one-story single-family dwelling of frame and masonry exterior construction with approximately 3,690 square feet of living

area.¹ The dwelling was constructed in 2002. Features of the home include a full basement with finished area, central air conditioning, two fireplaces² and an attached two-car garage. The property is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$710,000 as of February 8, 2012.

Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$332,840. The subject's assessment reflects a market value of \$998,920 or \$270.71 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 board of review submitted a memorandum from the township assessor. The township assessor contended that the appellant's appraisal report was prepared for refinance purposes with the intended user being JP Morgan Chase. "We have no evidence stating this appraisal can be used for the purpose of this hearing."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. In addition, as part of the memorandum the township assessor addressed adjustments to those comparables as compared to the subject. The adjustments were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and the comparables. Those "adjusted" improvement assessments range from \$275 to \$293 per square foot of living area.

¹ The appellant's appraiser reported a dwelling size of 3,787 square feet and provided a detailed schematic drawing to support the assertion. The board of review reported a dwelling size of 3,690 square feet along with a schematic drawing. The differences in the drawings appear to involve rounding by the assessing officials and more detailed measurements without rounding by the appraiser.

² The appraiser reported one fireplace whereas the assessing officials reported two fireplaces. The appraiser, who inspected the property, described one fireplace in the family room and one fireplace in the basement level recreation room.

Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$710,000 as of February 8, 2012. The appraiser utilized the sales comparison approach consisting of two-story dwellings located in close proximity to the subject and which were mostly similar in age to the subject dwelling and similar in dwelling size. Other than questioning the purpose of the appraisal, being for a refinance transaction and who the client was, the board of review did not specifically dispute the validity of the comparable sales which were utilized, the adjustments made to the comparables and/or the characteristics of the properties and sales transactions that were presented. The Board gives little weight to the assertion that the appraisal was prepared for a refinance transaction; more importantly, the right appraised were fee simple and the appraiser made a personal inspection of the subject property in conjunction with the appraisal report.

In contrast, the board of review comparable sales occurred between May 2012 and March 2013 for prices ranging from \$1,060,000 to \$1,275,000 or from \$305 to \$355 per square foot of living area, including land, rounded. The sales data presented by the board of review lacked any adjustments to the comparables for differences from the subject property. Without necessary adjustments to the comparables for differences when compared to the appellant's appraisal report that was not criticized for errors in data or adjustment process, the Board finds that the appellant presented the best evidence of market value.

The subject's assessment reflects a market value of \$998,920 or \$270.71 per square foot of living area, including land, which is

above the appraised value. The Board finds the subject property had a market value of \$710,000 as of the assessment date at issue. Since market value has been established the 2013 three year average median level of assessments for DuPage County of 33.32% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.

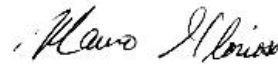
Chairman



Member



Member



Member



Acting Member

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: August 21, 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.