



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

APPELLANT: Tammi Glover  
DOCKET NO.: 13-04045.001-C-1  
PARCEL NO.: 09-10-306-009

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

Based on the facts and exhibits presented in this matter, 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:** \$38,650  
**IMPR.:** \$37,470  
**TOTAL:** \$76,120

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 one-story and part two-story masonry building that has 2,760 square feet of building area. The building has a mixed retail and residential use. The building was constructed in 1924. The building features a partial unfinished basement. The subject property has a 10,281 square foot site and a land to building ratio of 3.73:1. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales and two sale listings located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, building area, age, use and features. Three comparables sold from March to July 2013 for prices ranging from \$124,500 to \$140,000 or from \$33.33 to \$62.06 per square foot of building area including land. The two sale offerings were listed for prices of \$235,000 and \$325,000 or \$140.38 and \$113.80

per square foot of building area including land, respectively. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect a market value of approximately \$228,360 or \$82.74 per square foot of building area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$111,190. The subject's assessment reflects an estimated market value of \$333,703 or \$120.91 per square foot of building area including land when applying the 2013 three-year average median level of assessment for DuPage County of 33.32%. In support of the subject's assessment, the board of review submitted a narrative brief addressing the appeal and four comparable sales that was prepared by the township assessor. Three of the four comparables were also used by the appellant.

The one additional comparable sale submitted by the board of review is located in close proximity and had varying degrees of similarity when compared to the subject in land area, design, building area, age, use and features. It sold in March 2012 for \$790,000 or \$99.75 per square foot of building area including land.

The assessor noted the similarities and dissimilarities of both parties' comparables in relation to the subject and after considering adjustments, all the comparables would require overall positive adjustments due to land size. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant explained the subject property is located on the south side of the "tracks" at the very south end of the Westmont Business District. The appellant claimed the south side of the business district is not as desirable because the north side because it has more foot traffic and business. The appellant agreed the subject has more land area than the comparables, but does not add more value due to its configuration. The appellant noted the subject has only 45 feet of frontage, with a required driveway taking 10 feet of frontage. The appellant noted all the properties north of the tracks have alley access and public street parking, superior to the subject. The appellant argued the one additional comparable submitted by the board of review is located on the north side of the "tracks" and is comprised of three parcels with 90 feet of frontage. This suggested comparable was the old Westmont Police Station and Jail. The appellant argued the comparable listings "really have no meaning to this either as they were overpriced and never sold."

### **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.

The parties submitted four comparable sales and two sale offerings for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellant and board of review as well as comparable #4 submitted by the board of review due to their larger building sizes when

compared to the subject. The Board also gave less weight to the two sale listings submitted by the appellant as these properties had not sold to be considered probative evidence of market value in this appeal. The Board finds the remaining two comparables, which were submitted by both parties, were more similar when compared to the subject in location, design, building size, age and features. They sold for prices of \$124,500 and \$140,000 or \$49.09 and \$62.06 per square foot of building area including land, respectively. The subject's assessment reflects an estimated market value of \$333,703 or \$120.91 per square foot of building area including land, greater than the two most similar comparables contained in this record. After considering logical adjustments to the most similar comparables for differences when compared to the subject, such as age and land area, the Board finds a reduction in the subject's assessment is warranted 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.



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Chairman



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Member

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Member



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Member

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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: June 24, 2016



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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.