



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

APPELLANT: Cathy Nickerson  
DOCKET NO.: 14-02711.001-R-1  
PARCEL NO.: 01-02-401-015

The parties of record before the Property Tax Appeal Board are Cathy Nickerson, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago, 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:** \$19,310  
**IMPR.:** \$39,020  
**TOTAL:** \$58,330

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 assessment for the 2014 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 split-level single-family dwelling of frame with brick trim exterior construction with 1,525 square feet of living area. The dwelling was constructed in 1977. Features of the home include a partial unfinished lower level, central air conditioning, a fireplace and a 324 square foot built-in garage. The property has a .17-acre site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted very limited information on seven comparable sales in the Section V grid analysis of the appeal petition. The appellant reported that comparable parcels range in size from 6,691 to 8,431 square feet of land area which are improved with dwellings that were 36 to 38 years old of unknown story height/design and unknown exterior construction. The dwellings each contain 1,525 square feet of living area. The appellant did not report the foundation,

features, amenities and/or garages of these comparables. The properties sold between June 2012 and April 2013 for prices ranging from \$126,351 to \$173,000 or from \$82.85 to \$113.44 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$52,167 which would reflect a market value of approximately \$156,501 or \$102.62 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 \$58,330. The subject's assessment reflects a market value of \$175,008 or \$114.76 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% 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 township assessor. The assessor reported that the subject dwelling has a basement and a fireplace whereas none of the appellant's comparables have basements. The assessor contended that home with basements typically sell for higher prices and high higher assessments. Moreover, the assessor noted that appellant's comparables #3 through #7 sold in 2012 and comparable #2 was a Sheriff's auction sale.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales where board of review comparable #6 is the same property as appellant's comparable #1. The comparable parcels range in size from .15 to .28 of an acre which are improved with a tri-level and six, split-level frame dwellings with brick trim that were built in 1977 or 1978. The homes each contain 1,525 square feet of living area, where comparables #1 through #3 have "basements" with finished areas. One comparable has a fireplace and each has central air conditioning and a 324 square foot built-in garage. The comparables sold between September 2012 and August 2014 for prices ranging from \$165,000 to \$226,000 or from \$108.20 to \$148.20 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 thirteen comparable sales to support their respective positions before the Property Tax Appeal Board with one common property between the parties. The Board has given reduced weight to the appellant's comparables and board of review comparables #4 through #7 as none of these comparables have "basements" like the subject dwelling. The

Board has also given reduced weight to board of review comparable #6 as this dwelling also has a standard basement rather than a walkout-style basement.

The Board finds the best evidence of market value to be board of review comparable sales #1 through #3. These most similar comparables sold between September 2012 and August 2014 for prices ranging from \$195,000 to \$226,000 or from \$127.87 to \$148.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$175,008 or \$114.76 per square foot of living area, including land, which is below 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



Acting 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: August 19, 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.