



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

APPELLANT: Marquardt School District No. 15  
DOCKET NO.: 14-03001.001-I-2  
PARCEL NO.: 02-25-301-023

The parties of record before the Property Tax Appeal Board are Marquardt School District No. 15, the appellant, by attorney Michael T. Canna of Canna and Canna, Ltd., in Orland Park; the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **An Increase** 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:** \$ 411,370  
**IMPR.:** \$ 980,160  
**TOTAL:** \$1,391,530

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 one-story industrial warehouse that contains 99,767 square feet of building area, which includes 7,230 square feet of office space. The building was constructed in 1988. The subject property has a 7.42 acre site. The subject property is located in DuPage County, Illinois.

The appellant, a taxing body, submitted evidence before the Property Tax Appeal Board claiming under-valuation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$4,175,000 as of January 1, 2014. The appraiser developed two of the three traditional approaches to value in arriving at the final opinion of value. The appellant also submitted the final decision issued by the DuPage County Board of Review for the 2014 tax year. The subject had a final assessment of \$808,270, which reflects an estimated market value of \$2,425,053 when applying DuPage

County's 2014 three-year average median level of assessment of 33.33%. (86 Ill.Admin.Code §1910.50(c)(1)). Based on this evidence, the appellant requested an increase in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal", but submitted a letter wherein the board of review adopted the evidence as presented by Marquardt School District 15. (86 Ill.Admin.Code §1910.99).

By letter dated October 30, 2015, the taxpayer was notified a taxing district had filed an assessment complaint on the subject property for the 2014 tax year. In order to participate in the appeal, the taxpayer was notified of the requirement to complete the "Request to Intervene" form and return the form by November 29, 2015. The letter further advised the taxpayer of the requirement to submit documentary evidence to support its position or request an extension of time by the November 29, 2015 deadline. On November 9, 2015, the Property Tax Appeal Board received the completed "Request to Intervene" form from taxpayer's legal counsel, James P. Boyle of the law firm of Crane and Norcross, Chicago, Illinois. However, the "Request to Intervene" was not accompanied by any documentary evidence nor a request for an extension of time for filing evidence. Nevertheless, by letter dated December 19, 2015, the taxpayer/intervenor was granted a ninety (90) day extension to submit all evidence. The letter further advised the taxpayer/intervenor that failure to submit evidence or request an extension of time by March 16, 2016, will result in default. The taxpayer/intervenor did not submit any evidence or a request for an extension to file evidence by the March 16, 2016 deadline. Thus, by letter dated June 23, 2016, the taxpayer/intervenor was found to be in default.

### **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 Board finds the best evidence of market value contained in this record is the appraisal submitted by the appellant estimating the subject property had a market value of \$4,175,000 as of January 1, 2014. The subject's assessment reflects an estimated market value of \$2,425,053, which is considerably less than the appraisal submitted by the appellant. Therefore, an increase in the subject's assessment is warranted. Since fair market value has been established, DuPage County's 2014 three-year average median level of assessment of 33.33% shall apply.

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: January 27, 2017



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.