



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

APPELLANT: David Perritt
DOCKET NO.: 14-03297.001-R-1
PARCEL NO.: 01-36-202-145

The parties of record before the Property Tax Appeal Board are David Perritt, 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 **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: \$6,950
IMPR.: \$14,720
TOTAL: \$21,670

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 two-story townhome of frame exterior construction with 1,356 square feet of living area. The townhouse was constructed in 1981. Features of the townhome include central air conditioning, a fireplace and an attached one-car garage. The property has a 1,718 square foot site and is located in Carol Stream, Wayne Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 24, 2013 for a price of \$65,000. The appellant reported that the parties to the transaction were not related, the property was sold by Felipe and Maritza Ayala through a Realtor with Coldwell Banker after having been advertised with the Multiple Listing Service for a period of 37 days. A copy of the

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

Settlement Statement reiterated the purchase price and closing date and also depicted the distribution of brokers' fees to two entities. A copy of the listing sheet was also provided indicating the property was first listed on July 25, 2012 with an asking price of \$75,000 before the property sold by contract executed on August 30, 2012. The listing also indicated the property was available for conventional financing and was a short sale.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,070. The subject's assessment reflects a market value of \$108,221 or \$79.81 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 from the township assessor along with data on six suggested comparable sales. The assessor contended that the subject property was given a one-year assessment reduction to one-third of the purchase price for tax year 2013, "but because it was an abnormally low sale, and because the contract date was in August 2012, sixteen months before the assessment date, the assessment was reviewed for uniformity and based on current sales for 2014."

In support of its contention of the correct assessment the board of review submitted information on six comparable sales in the subject's neighborhood. The comparables consist of two-story frame townhomes that were built between 1975 and 1978. The townhomes range in size from 997 to 1,364 square feet of living area and feature central air conditioning and a one-car garage. The comparables sold between May 2013 and May 2014 for prices ranging from \$85,000 to \$118,000 or from \$75.93 to \$87.26 per square foot of living area, including land. The data also depicted that comparable sales #5 and #6 were sold by Special Warranty Deeds and sale #3 was a short sale.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Former counsel for the appellant filed two separate rebuttal arguments, each of which were timely postmarked. First, former counsel for the appellant relied upon the sale of the subject property and its exposure on the open market to support the contention that it was the best evidence of the market value of the property. Also as part of this filing, former counsel included "other sales located within the neighborhood showing that the sale of the subject property was not 'abnormally low' and sale was at market value." Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the newly discovered comparable sales submitted by appellant in conjunction with his rebuttal argument.

For the second rebuttal filing, former counsel argued that the DuPage County Board of Review reduced the 2013 assessment of the subject property to \$90,000. Appellant's former counsel contended that the provisions of Section 16-80 of the Property Tax Code were not followed for this owner-occupied property which has not been sold and the 2013 assessment decision has not been reversed or modified. Former counsel further asserted, without any documentary evidence, that the board of review contended that the condition of the subject property had changed due to new windows, doors, a deck and gazebo that may have been added to the property which is "substantial cause" that warrants a change in the assessment.

In further reply, former counsel for the appellant cited to Section 10-20 of the Property Tax Code that mere maintenance and repairs is not a basis upon which to alter an assessment. Absent supporting documentation, former counsel also asserted that the assessor relied upon building permits with a total value of \$27,518 and asserted that the actual value is \$31,860 (recent sale price minus the 2014 assessed value). In closing, Attorney Bush contends that there is no evidence in the record that the improvements actually increased the value of the property. Therefore, the 2013 assessment of the subject property should be carried forward to 2014.

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.

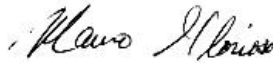
The Board finds the best evidence of market value to be the purchase of the subject property in January, 2013 for a price of \$65,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 37 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement and the Multiple Listing Service data sheet. Furthermore, the board of review acknowledged reducing the subject's 2013 assessment to reflect the sale price, but in accordance with the provisions of Section 16-80 of the Property Tax Code (35 ILCS 200/16-80), the board of review did not articulate "substantial cause" why the assessment of this owner occupied property should not remain the same for the remainder of the assessment cycle.

The Property Tax Appeal Board finds the purchase price of \$65,000 is below the market value reflected by the assessment of \$108,221. Furthermore, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and, in fact, reduced the subject's 2013 assessment to reflect the purchase price of this owner-occupied dwelling. Additionally, none of the sales presented by the board of review overcome the evidence of the purchase price of the subject property and the prior 2013 assessment reduction to the subject's purchase price as reported by both parties to this proceeding.

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Based on this record 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.



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: March 24, 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.