



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

APPELLANT: Scott and Kaleen Martin  
DOCKET NO.: 14-03323.001-R-1  
PARCEL NO.: 01-16-202-003

The parties of record before the Property Tax Appeal Board are Scott and Kaleen Martin, the appellants; 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:** \$27,350  
**IMPR.:** \$73,260  
**TOTAL:** \$100,610

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a two-story dwelling with an aluminum siding and brick trim exterior construction containing 2,576 square feet of living area. The dwelling was constructed in 1990. Features of the home include a finished basement, central air conditioning, two fireplaces and a two-car attached garage. The property is located in Bartlett, Wayne Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on September 7, 2012 for a price of \$270,000. The appellants completed Section IV – Recent Sale Data of the appeal identifying the sellers as Jeffrey and Phyllis Rynott and indicated the parties to the transaction were not related. The appellants also disclosed the property was sold through a Realtor, the property had been advertised in the Multiple Listing Service (MLS) and the property had been on the market for 49 days. To document the sale the appellants submitted a copy of the settlement

statement, a copy of the MLS listing sheet for the subject property and a copy of the subject's Listing & Property History Report.

The appellants also raised a contention of law asserting that the DuPage County Board of Review issued a decision reducing the subject's 2013 assessment to \$90,000. The appellants argued that pursuant to section 16-80 of the Property Tax Code (35 ILCS 200/16-80) the assessment should remain the same for the remainder of the general assessment period. The appellants contend that the requirements of section 16-80 have been met but the 2013 board of review decision had not been rolled over to the 2014 assessment.

Based on this evidence the appellants 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 \$100,610. The subject's assessment reflects a market value of \$301,860 or \$117.18 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 support of its contention of the correct assessment the board of review submitted information provided by the township assessor, which included six comparable sales. The assessor asserted that the condition of the subject property had changed since the purchase in 2012. The assessor provided copies of two building permits dated September 21, 2012 and October 5, 2012 for windows, doors, a deck and gazebo with estimated costs totaling \$27,518.

The six comparable sales were improved with two-story dwellings that ranged in size from 2,354 to 2,600 square feet of living area. The dwellings were constructed from 1992 to 1997. Each comparable has a basement with one being partially finished, four comparables have one fireplace, four comparables have central air conditioning and each comparable has a garage ranging in size from 440 to 517 square feet of building area. The sales occurred from March 2013 to December 2013 for prices ranging from \$299,000 to \$330,000 or from \$126.15 to \$140.19 per square foot of living area, including land.

Based on this evidence the board of review requested the assessment of the subject property be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were relatively similar to the subject in

location, style, construction, size, age and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$299,000 to \$330,000 or from \$126.15 to \$140.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$301,860 or \$117.18 per square foot of living area, including land, which is within the overall price range but below the range on a square foot basis as established by the board of review comparable sales. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Furthermore, the evidence disclosed that following the purchase building permits were taken out for windows, doors, a deck and gazebo with estimated costs totaling \$27,518. The contributory value of these improvements need to be considered in determining the subject's fair cash value as of January 1, 2014.

The appellants also raised a contention of law founded on section 16-80 of the Property Tax Code. Section 16-80 of the Property Tax Code provides:

Reduced assessment of homestead property. In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

The appellants contend the board of review lowered the subject's 2013 assessment to \$90,000, which reflected the purchase price, and, pursuant to section 16-80 of the Property Tax Code, that reduced assessment should be carried forward to the 2014 tax year. The Property Tax Appeal Board finds that under the facts of this appeal section 16-80 is not applicable. The board of review provided evidence disclosing that two building permits were issued on September 21, 2012 and October 5, 2012 for windows, doors, a deck and gazebo with estimated costs totaling \$27,518. The record is not clear as to when these improvements were actually completed, nevertheless, these upgrades and additions provide substantial cause why the reduced assessment should not remain in effect.

Based on this record the Board 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: 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.