



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

APPELLANT: Janice Braun
DOCKET NO.: 15-04466.001-R-1
PARCEL NO.: 09-08-204-024

The parties of record before the Property Tax Appeal Board are Janice Braun, 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: \$40,270
IMPR.: \$26,390
TOTAL: \$66,660

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 2015 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 dwelling of frame exterior construction with 925 square feet of living area.¹ The dwelling was constructed in 1928. Features of the home include a full unfinished basement, central air conditioning, one bathroom and a two-car detached garage. The property has a 6,250-square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Residential Appraisal Report of the subject property prepared by Susan L. Schmit, a State Certified Residential Real

¹ The appellant's appraiser reported a dwelling size of 925 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 866 square feet of living area, with a schematic drawing to support the contention. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

Estate Appraiser. Using only the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$200,000 as of January 1, 2015.

Under the sales comparison approach the appraiser utilized five comparable sales located in Downers Grove. They were located approximately .13 to .70 of a mile from the subject property. The comparables have lots that range in size from 6,600 to 7,190 square feet of land area. The comparables were described as being improved with four, one-story dwellings and one, two-story dwelling that ranged in size from 768 to 960 square feet of living area. The dwellings range in age from 58 to 64 years old. Each comparable has a basement with three comparables having finished area, one bathroom or one and one-half bathrooms and a one-car or two-car detached garage. Four comparables have central air conditioning and one comparable has a fireplace. The comparables sold from April 2014 to September 2014 for prices ranging from \$190,000 to \$239,000 or from \$197.92 to \$266.93 per square foot of living area, land included. After making adjustments to the comparables for differences when compared to the subject property, the appraiser concluded the comparables had adjusted sale prices ranging from \$198,000 to \$227,000 or from \$197.92 to \$266.93 per square foot of living area, land included. Based on these adjusted sales, the appraiser estimated the subject had a market value of \$200,000 under the sales comparison approach to value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,270. The subject's assessment reflects a market value of \$238,048 or \$257.35 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

Representing the board of review was member Charles Van Slyke. Van Slyke called Downers Grove Chief Deputy Assessor Joni Gaddis as a witness.

The board of review submitted a narrative report detailing both parties' comparables which was prepared by Gaddis. The comparables were improved with one-story dwellings that ranged in size from 800 to 1,036 square feet of living area. The dwellings were of frame exterior construction and were built in 1921 or 1922. Each comparable has an unfinished basement, one or two bathrooms and garages that range in size from 216 to 816 square feet of building area. The comparables sold from May 2014 to December 2014 for prices ranging from \$245,000 to \$380,000 or from \$268.60 to \$395.83 per square foot of living area, land included.

After the hearing, the board of review submitted an amended "Notes on Appeal" agreeing to the appellant's request.

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 appraisal of the subject property submitted by the appellant. The subject's assessment reflects a market value of \$238,048 or \$257.35 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$200,000 as of the assessment date at issue. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

Member



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 19, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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APPELLANT

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COUNTY

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