



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

APPELLANT: Kevin Scanlon  
DOCKET NO.: 15-05337.001-R-1  
PARCEL NO.: 09-10-117-021

The parties of record before the Property Tax Appeal Board are Kevin Scanlon, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:** \$41,470  
**IMPR.:** \$185,390  
**TOTAL:** \$226,860

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 is improved with a two-story dwelling of brick exterior construction with 2,837 square feet of living area<sup>1</sup>. The dwelling was constructed in 2007. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 7,920 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$550,000 as of January 1, 2015. The appraisal was prepared by Audrey Clamage a Certified Residential

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<sup>1</sup> As an initial matter, the Board finds the parties differ as to the size of the subject's dwelling and lot size. The Board finds the best evidence of size to be the board of review's schematic diagram and calculations of the dwelling size.

Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using four comparable sales improved with two-story dwellings that ranged in size from 1,882 to 2,748 square feet of living area. The dwellings were constructed from 1948 to 2000. Each comparable had a basement, central air conditioning and a two-car garage. The comparables sold from October 2013 to May 2014 for prices ranging from \$435,000 to \$605,000 or from \$199.18 to \$276.30 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$482,640 to \$640,800. The appellant requested the total assessment be reduced to \$183,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,860. The subject's assessment reflects a market value of \$681,261 or \$240.13 per square foot of living area, when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, which occurred from February 2014 to August 2015 for prices ranging from \$720,000 to \$810,000 or from \$235.29 to \$275.60 per square foot of living area, including land. These comparables are located in the same neighborhood as the subject property. The comparables are improved with part-two story and part-one story dwellings of frame exterior construction and were built from 2005 to 2011. The dwellings range in size from 2,939 to 3,139 square feet of living area. Each comparable had a basement, central air conditioning and garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review argued the subject was purchased in March through a bank "REO" sale for \$570,000. The board of review also argued the appellant's appraiser did not supply a sketch of the subject to support the reported size of the subject's dwelling and lot size.

### **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 Board gives the final opinion of value found in the appraisal little weight due to the differences in the appellant's appraiser's comparables location, age, dwelling size and/or older sale date, not proximate in time to the January 1, 2015 assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparables. These comparables were similar to the subject in location, age, design, dwelling size and features. The board of review comparables also sold more proximate in time to the assessment date. These comparables sold from February 2014 to August 2015 for prices ranging

from \$720,000 to \$810,000 or from \$235.29 to \$275.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$681,261 or \$240.13 per square foot of living area, including land. After considering the appellant's appraisal and the sales data provided by the board of review, the Property Tax Appeal Board finds the subject's assessment is reflective of the property's market value and a reduction in the 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



Acting 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: June 23, 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.