



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

APPELLANT: Randy Stark
DOCKET NO.: 15-05345.001-R-1
PARCEL NO.: 09-07-413-018

The parties of record before the Property Tax Appeal Board are Randy Stark, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$63,160
IMPR.: \$284,040
TOTAL: \$347,200

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 part-one, part-two and part-three story dwelling of brick exterior construction with 4,511 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full finished basement, central air conditioning, a fireplace and a three-car garage. The property has a 19,245 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted three comparable sales. Two of the comparables are located within one mile from the subject property. The comparables consist of part-one, part-two and part-three story dwellings that were constructed from 2004 to 2008. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 4,017 to 6,070 square feet of living area and are situated on sites that contain from 9,900 to 14,124 square

feet of land area. The comparables sold from March 2013 to May 2014 for prices ranging from \$840,000 to \$925,000 or from \$152.39 to \$209.11 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$267,370.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$347,200. The subject's assessment reflects an estimated market value of \$1,042,643 or \$231.13 per square foot of living area including land 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 the subject's assessment, the board of review submitted information on three sales comparables. The comparables consist of part-one, part-two and part-three story dwellings that were constructed in 2008 or 2014. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,834 to 4,715 square feet of living area and are situated on sites that contain from 11,894 to 15,375 square feet of land area. The comparables sold from November 2014 to May 2015 for prices ranging from \$1,165,000 to \$1,550,000 or from \$301.91 to \$364.11 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant asserted the board of review's evidence is based on "raw and unconfirmed" sales data. Additionally, the comparables were superior to the subject in various features and should be given little weight.

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 parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their larger dwelling size or older sale dates. Comparables #1 and #2 sold in 2013, which is dated and less indicative of market value as of the subject's 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 are similar in age, dwelling size, design and other features. These comparables sold for prices ranging from \$1,165,000 to \$1,550,000 or from \$301.91 to \$364.11 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,042,643 or \$231.13 per square foot of living area including land which falls below the range established by the best sales comparables in this record. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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.