



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

APPELLANT: Jennifer Green
DOCKET NO.: 15-05527.001-R-1
PARCEL NO.: 03-23-211-002

The parties of record before the Property Tax Appeal Board are Jennifer Green, the appellant, by attorney Michael T. Reynolds, of Rieff Schramm Kanter & Guttman 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: \$21,480
IMPR.: \$40,030
TOTAL: \$61,510

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 2-story dwelling of frame construction with 2,074 square feet of living area. The dwelling was constructed in 1946 on a crawl space foundation. Features of the home include central air conditioning and a 400 square foot garage. The property has a 9,408 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence in the form of a settlement statement disclosing the subject property was purchased on January 19, 2012 for a price of \$160,000 or \$77.15 per square foot of living area, including land. The appellant completed Section IV - Recent Sale Data of the appeal indicating the subject was purchased from an individual, through a realtor and was advertised through the Multiple Listing Service. The sale was not between family or related corporations and had been on the market for one year.

The appellant also submitted an appraisal estimating the subject property had a market value of \$163,000 as of 12/16/2011. The appraiser analyzed six comparables, four of which were sold from July 2011 through November 2011 for prices ranging from \$135,000 to \$210,000. Two were listings with asking prices of \$190,000 and \$224,900. After making various adjustments for differences, the comparables adjusted sale prices and listing prices ranged from \$157,320 to \$193,350 or from \$68.40 to \$109.65 per square foot of living area. 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 \$61,510. The subject's assessment reflects a market value of \$184,715 or \$89.06 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.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales. They are described as two-story dwellings of frame or frame and masonry construction built between 1930 and 1996. Five comparables feature basements, one of which is finished. Four have central air conditioning and four have fireplaces. All of the comparables feature garages. These comparables sold between March 2013 and July 2015 for prices ranging from \$190,000 to \$349,900 or from \$106.34 to \$144.59 per square foot of living area.

In rebuttal, the appellant's attorney claims the comparable sales submitted by the board of review are "raw" sales that are "unadjusted and unsubstantiated", and that such evidence is inferior to that provided by the taxpayer and should be given no evidentiary 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 Board gave less weight to the recent sale information submitted by the appellant as well as the appraisal. Both the sale and the appraisal are somewhat dated, occurring three years prior to the assessment date of the subject. The Board also gave less weight to the board of review comparables #3 and #4 based on age and/or finished basement when compared to the subject's crawl space foundation. The Board finds the best evidence of market value in the record to be the board of review comparables #1, #2, #5 and #6. These comparables were similar to the subject in style, age, size and location, and the sales were more proximate in time to the subject's assessment date. These comparables sold for prices ranging from \$190,000 to \$260,000 or from \$106.34 to \$124.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$184,715 or \$89.06 per square foot of living area, including land,

which is below the range established by the best comparable sales in the record. Based on this evidence the Board finds 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



Acting 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: _____

May 19, 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.