



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

APPELLANT: Elizabeth Cook  
DOCKET NO.: 15-05535.001-R-1  
PARCEL NO.: 09-10-115-013

The parties of record before the Property Tax Appeal Board are Elizabeth Cook, the appellant, by attorney Jessica MacLean, of Worsak & Vihon 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.:** \$42,960  
**TOTAL:** \$84,430

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 brick and frame exterior construction that has 960 square feet of living area. The dwelling was built in 1947 with an addition in 1963 and features a partial, unfinished basement. The subject has a 7,929 square foot site. The subject property 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 \$200,000 as of January 1, 2015. The appraiser analyzed three comparables that sold from August 2013 through August 2015 for prices ranging from \$203,000 to \$220,000. After adjusting for condition, bathrooms, finished basements, size and garages, the comparables adjusted sale prices ranged from \$159,000 to \$210,800 or from \$91.38 to \$264.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$84,430. The subject's January 1, 2015 assessment reflects an estimated market value of \$253,544 or \$264.11 per square foot of living area including land when applying 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 the subject's assessment, the board of review submitted three comparable sales located in close proximity to the subject and having varying degrees of similarity when compared to the subject. The comparables sold from June 2014 through February 2015 for prices ranging from \$200,000 to \$270,000 or from \$221.24 to \$330.88 per square foot of living area including land.

With respect to the appellant's evidence, the board of review argued comparable #3 contained 834 square feet of living area as of the appraisal date of January 1, 2015, with an addition in 2015 bringing the square footage up to 1,740 square feet of living area. The board of review claimed comparable #3 sold in August 2013, prior to the addition, for a price of \$203,000 or \$243.41 per square foot of living area, and sold again in May 2015 for \$478,000 or \$274.71 per square foot of living area. The board of review claimed the appraiser used the 2013 sale price but the square footage from 2015 to compute the erroneous price per square foot of \$116.67 per square feet of living area. The board of review argued that comparable #3 should be excluded from the analysis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

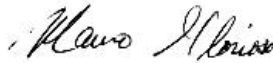
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellant submitted an appraisal estimating the subject property had a market value of \$200,000 or \$208.33 per square foot of living area as of January 1, 2015. The Board gave little weight to the appraisal report. The appraiser calculated the price per square foot of comparable #3 using the size of the dwelling after the 2015 addition but not the 2015 sale price. The price per square foot of living area for comparable #3 would have been \$243.41 using the 2013 size and sale price, or \$274.71 using the 2015 size and sale price. This miscalculation severely undermines the credibility of the appraisal report. Instead, the Board will analyze the raw sales submitted by both parties.

The Board finds appellant's comparables #1 and #2 and the board of review's comparables #1, #2 and #3 were very similar to the subject in location, style, construction, age and size. The unadjusted sale prices of these five comparables range from \$200,000 to \$270,000 or from \$221.24 to \$330.88 per square foot of living area. The subject's assessment reflects an estimated market value of \$253,544 or \$264.11 per square foot of living area including land, which is within the range established by the most similar comparables in this record. Based on this

evidence, the Board finds the subject's assessment is supported and no reduction in the subject's assessment is warranted.

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.