



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

APPELLANT: Douglas J. Murphy
DOCKET NO.: 15-05611.001-R-1
PARCEL NO.: 04-11-312-051

The parties of record before the Property Tax Appeal Board are Douglas J. Murphy, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$19,120
IMPR.: \$30,880
TOTAL: \$50,000

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 split-level style dwelling of frame construction with 1,040 square feet of above grade living area. The dwelling was constructed in 1973. Features of the home include a 480 square foot lower level that is finished, central air conditioning and a 512 square foot attached garage. The property has an 11,242 square foot site and is located in West Chicago, Winfield Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on May 23, 2014, for a price of \$115,000. The appellant partially completed Section IV – Recent Sale Date of the residential appeal form, disclosing the seller was the owner of record, the sale was not a transfer between family members, the property sold by a realtor, and the property had been advertised for sale using the Multiple Listing Service (MLS). To document the transaction, the appellant submitted copies of the disbursement statement, the MLS data sheet and a listing history report. The

disbursement statement revealed commissions were paid to two realty firms. The MLS data sheet and the listing history report revealed the subject was listed for sale on April 11, 2014, at a price of \$120,000. The MLS data sheet also disclosed the subject was being sold pre-foreclosure and in as-is condition. After 14 days on the market, the subject property sold for a price of \$115,000. 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 \$50,000. The subject's assessment reflects a market value of \$150,150 or \$144.38 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 response to the appeal, the board of review presented data prepared by the Winfield Township Assessor. The township assessor submitted information on six comparable sales that were located in the same neighborhood as the subject. The comparables have from 10,945 to 14,993 square feet of land area. The comparables are improved with split-level style dwellings of frame or frame and brick construction. The dwellings were constructed from 1973 to 1976. Each dwelling contains 1,040 square feet of above grade living area. Each comparable has a 480 square foot lower level that is finished, central air conditioning and a garage. Three comparables have a fireplace. The comparables sold from March to September 2015 for prices that ranged from \$174,000 to \$280,000 or from \$167.31 to \$269.23 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal.

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 finds the best evidence of market value in the record to be board of review comparable sales #1 and #2. These comparables were very similar to the subject in location, design, age, living area, features and land area. Moreover, these properties sold more proximate to the January 1, 2015 assessment date. Comparables #1 and #2 both sold in March 2015 for prices of \$185,000 and \$194,000 or for \$177.89 and \$186.54 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$150,150 or \$144.38 per square foot of living area, including land, which falls below the market values of the best comparable sales in this record. The Board gave less weight to the subject's sale because it did not occur as proximate to the assessment date at issue. The subject sold in May 2014, which was over seven months prior to the January 1, 2015 assessment date. 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.

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.