



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

APPELLANT: Martika & Randal Gartman
DOCKET NO.: 15-05710.001-R-1
PARCEL NO.: 09-15-105-045

The parties of record before the Property Tax Appeal Board are Martika & Randal Gartman, the appellants, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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: \$46,830
IMPR.: \$169,836
TOTAL: \$216,666

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story and part one story dwelling of frame and brick exterior construction with 3,912 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 10,625 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$650,000 as of January 1, 2015.

¹ The appellants' appraiser reported the subject has 3,912 square feet of living area and supplied a sketch in support. The board of review reported the subject has 3,811 square feet of living area and, also supplied a sketch in support. The Board finds the different dwelling sizes reported by the parties will not impact the Board's decision.

The appellants' evidence included an additional grid containing three comparable sales, one of which was used in the appellants' appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,640. The subject's assessment reflects a market value of \$707,628 or \$180.89 per square foot of living area including land, when using 3,912 square feet of living area and applying the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

As to the appellants' appraisal evidence, the board of review argued the appraiser made incorrect adjustments and undervalued the subject's land.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and one vacant land sale.

In rebuttal, the appellants argued three of the board of review's comparables are superior in age and the remaining comparable supports a reduction in the subject's assessment. The appellants also argued the vacant lot sale used by the board of review was superior to the subject's lot due to its location which backs to an open green area and within close proximity to two ponds.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject had a value of \$650,000 as of January 1, 2015. The board gave less weight to the valuation evidence presented by the board of review. The Board finds three of the comparables are superior to the subject in age and the vacant land sale is superior in location, when compared to the subject. The subject's assessment reflects a market value of \$707,628 or \$180.89 per square foot of living area, including land, which is above the appraised value. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellants' request is appropriate.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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:

October 20, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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