



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

APPELLANT: Catherine Demos
DOCKET NO.: 15-06031.001-R-1
PARCEL NO.: 09-10-405-002

The parties of record before the Property Tax Appeal Board are Catherine Demos, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$92,100
IMPR.: \$240,090
TOTAL: \$332,190

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 two-story part one-story brick dwelling containing 3,652 square feet of living area.¹ The dwelling was built in 2007. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and 620 square foot garage. The subject is situated on a 10,000 square foot site 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 partial information on three comparable properties. They are described as frame or brick and frame dwellings ranging in age from 13 to 26 years old. The appellant appears to have inaccurately reported the comparables dwelling sizes in the grid analysis. The

¹ In Section III – Description of Property of the appeal form, the appellant states the subject contains 3,652 square feet of living area but on the grid analysis the appellant reports the dwelling size is 1,745 square feet of living area.

comparables have varying degrees of similarity with the subject. They sold between March 2014 and September 2015 for prices ranging from \$835,000 to \$1,037,500 or from \$248.66 to \$259.31 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$306,006 or a market value of approximately \$918,110 or \$251.40 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$332,190. The subject's assessment reflects a market value of \$997,568 or \$273.16 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.

With respect to the appellant's evidence, the board of review compared both parties' comparables to the subject and submitted information about the appellant's comparables that was missing from the appellant's grid analysis.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. They are described as part two-story and part one-story masonry or frame dwellings that range in size from 3,460 to 3,791 square feet of living area. They were built between 2000 and 2005. They feature full basements, two with finished area, central air conditioning, one or two fireplaces and garages that range in size from 552 to 748 square feet of building area. The sites range in size from 10,600 to 11,726 square feet of land area and are located in the same neighborhood code as the subject. The comparables sold between January and October 2014 for prices ranging from \$980,000 to \$1,100,000 or from \$283 to \$300 per square foot of living area including land, rounded. 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 Board gave less weight to the appellant's comparables based on distance from the subject, dissimilar three-story dwelling style, age and/or finished basement as compared to the subject. The Board also gave less weight to board of review comparables #1 and #2 based on their finished basements as compared to the subject's unfinished basement. The Board finds the best evidence of market value to be the board of review comparable #3. This comparable was similar to the subject in style, location, dwelling size, age and features. It sold in October 2014 for \$1,110,000 or for \$290 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$997,568 or \$273.16 per square foot of living area, including land, which is well supported by the best comparable sale in this record on both a fair market basis as well as a per square foot basis. The Board finds a reduction in the subject's assessment based on overvaluation 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: April 17, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Catherine Demos, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
33 North LaSalle Street
28th Floor
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187