



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

APPELLANT: John & Kristin Berger
DOCKET NO.: 15-06199.001-R-1
PARCEL NO.: 09-13-207-044

The parties of record before the Property Tax Appeal Board are John & Kristin Berger, the appellants, by attorney George J. Relias of Relias & Tsonis, LLC, 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 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: \$162,550
IMPR.: \$ 33,370
TOTAL: \$195,920

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 one-story dwelling of frame exterior construction that has 2,229 square feet of living area. The dwelling was constructed in 1965 and was remodeled in 2014. The property features a partial basement that is 50% finished, a fireplace and a 520 square foot attached garage. The subject has a 22,220 square foot site. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information pertaining to the sale of the subject property. The evidence shows subject property sold with the assistance of a Realtor in March 2014 for \$550,000. The residential appeal petition disclosed the property was advertised for sale in the open market through the Multiple Listing Service (MLS) for 381 days. The appellants submitted a copies of the MLS sheets and settlement statement

associated with the sale of the subject property. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,450. The subject's assessment reflects an estimated market value of \$595,946 or \$267.36 per square foot of living area including land area when applying DuPage County's 2015 three-year average median level of assessment of 33.30%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and three comparable sales. The board of review acknowledged the subject property was purchased in March 2014 for \$550,000. However, subsequent to the sale a building permit was issued to finish the basement including a bathroom and interior remodel. The building permit shows the cost of the project was \$38,360. The board of review argued the appellants neglected to provide evidence of the improvements made to the home after the purchase. The board of review submitted photographs of the subject dwelling's exterior before and after the remodel. The board of review claimed the subject's 2015 assessment reflects the subject's sale price plus the new construction costs.

In further support of its assessment, the board of review submitted three comparable sales located in the same neighborhood code as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from September 2013 to June 2014 for prices ranging from \$510,000 to \$687,000 or from \$229.11 to \$424.77 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The Board finds the best evidence of market value contained in this record is the sale of the subject property in March 2014 for \$550,000 plus the cost of renovations in the amount of \$38,360, as depicted on the building permit. As a result, the Board finds the subject property has a market value of \$588,360. The Board finds the subject's sale meets the fundamental elements of an arm's-length transaction. There is no evidence suggesting the buyer and seller were related and the subject property was exposed to the open market for 381 days. The Board finds there is no direct evidence the parties were under duress or compelled to buy or sell. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of

Chicago, 37 Ill.2d 158 (1967). The subject's assessment reflects an estimated market value of \$595,946, which is greater than the subject's recent arm's-length sale price plus the cost of renovations.

The Board gave less weight to the comparable sales submitted by the board of review. Comparable #1 is smaller in dwelling size when compared to the subject. Comparables #2 and #3 sold in 2013, which are somewhat dated and less indicative of market value as of the subject's January 1, 2015 assessment date. Finally, comparable #3 is of a dissimilar design when compared to the subject.

Based on this analysis, the Board finds the appellants have demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, a 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. 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: September 22, 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

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

APPELLANT

John & Kristin Berger, by attorney:
George J. Relias
Relias & Tsonis, LLC
150 South Wacker Drive
Suite 1600
Chicago, IL 60606

COUNTY

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