



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

APPELLANT: Clint Cunz
DOCKET NO.: 12-03209.001-R-1
PARCEL NO.: 03-29-112-014

The parties of record before the Property Tax Appeal Board are Clint Cunz, the appellant, 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, 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: \$26,210
IMPR.: \$28,050
TOTAL: \$54,260**

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 2012 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 dwelling of brick and frame exterior construction with 1,324 square feet of living area. The dwelling was constructed in 1965. Features of the home include a partially finished lower level, central air conditioning and an attached 506 square foot garage. The

property has a 9,600 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales, five of which were split-level dwellings.¹ Based on this evidence, the appellant requested a total assessment of \$37,914 which would reflect a market value of approximately \$113,742 or \$85.91 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 \$74,190. The subject's assessment reflects a market value of \$222,659 or \$168.17 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's comparable sales, the board of review presented a grid analysis that reiterated the appellant's comparables. Four were reported to have been either a bank foreclosure, a pre-foreclosure or an estate sale. In addition, a subsequent sale of appellant's comparable #2 that occurred in July 2013 for \$135,000 was reported rather than the January 2011 sale of this property for \$160,000 as reported by the appellant. Comparable #4 was described as a raised ranch dwelling rather than a split-level home.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales of split-level dwellings. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparables #1 and #2 sold in 2010, dates more remote in time from the assessment date of January 1, 2012. As to board of review comparable sales #3, #4 and #5, the appellant's counsel contended the properties were purchased originally in late 2010 and April 2011 for prices ranging from \$95,000 to \$103,000 after which the properties were rehabbed and resold with those resale prices reported by the board of review. Moreover, the comparables presented by the board of review are significantly smaller than the subject dwelling.

¹ The board of review submitted the property record cards for the appellant's comparables and noted that appellant's comparable #4 was a raised ranch design rather than split-level as reported by the appellant.

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

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #4 and #5. Comparable #4 differs in design and comparable #5 lacks a garage amenity which is present in the subject property. The Board has also given reduced weight to board of review comparables #1 and #2 as these sales occurred in 2010, dates more remote in time to the valuation date at issue of January 1, 2012. Similarly, the Board has given reduced weight to board of review sales #3 and #4 as reported by the appellant prior to remodeling/rehabbing of the homes as these sales occurred in 2010, a date more remote from the valuation date. The Board has also given more weight to the sale price of board of review comparable #5 as reported by the appellant in rebuttal which occurred prior to remodeling/rehabbing of the dwelling with a subsequent resale at a substantially higher sale price.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3 and #6 along with board of review comparable sale #5 that occurred in April 2011 for \$96,820. These five most similar comparables sold for prices ranging from \$91.69 to \$153.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$168.17 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

Member

DISSENTING:

C E R T I F I C A T I O N

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: March 20, 2015

A. ...

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.