



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

APPELLANT: Christopher Wright  
DOCKET NO.: 06-02011.001-R-1  
PARCEL NO.: 03-36-101-002

The parties of record before the Property Tax Appeal Board are Christopher Wright, the appellant, by attorney Melissa K. Whitley of Marino & Assoc., PC, Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 40,120  
**IMPR.:** \$ 161,890  
**TOTAL:** \$ 202,010

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick dwelling containing 3,686 square feet of living area that was built in 2003. The property features an unfinished basement, two central air conditioning units, a fireplace, and a 685 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board through counsel arguing the subject's assessment is not reflective of its fair market value. In support of the overvaluation argument, the appellant completed Section IV of the appeal petition indicating the subject property sold for \$553,000 on April 29, 2003. The appeal petition indicates the sale was between un-related parties. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect its 2003 sale price.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject property's final assessment of

\$202,010 was disclosed. The subject's assessment reflects an estimated market value of \$608,280 or \$165.02 per square foot of living area including land using DuPage County's 2006 three-year median level of assessment of 33.21%.

In support of the subject's assessment, the board of review submitted a market analysis detailing three comparable sales located in the subject's assessment neighborhood as defined by the township assessor. The comparables consist of two-story brick or brick and frame dwellings that were built in 2004 or 2005. The comparables have unfinished basements, one or two central air conditioning units, one or two fireplaces, and attached garages that contain from 625 to 641 square feet. The dwellings range in size from 3,492 to 3,607 square feet of living area. The comparables sold from January 2005 to January 2006 for prices ranging from \$590,000 to \$708,000 or from \$166.57 to \$202.75 per square of living area including land.

With respect to the subject's sale price, the board of review argued the sale occurred over two years prior to the January 1, 2006, assessment date at issue of this appeal. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden.

The Property Tax Appeal Board gave little weight to the subject's 2003 sale price. The Board finds the transaction occurred two years and eight months prior to the subject's January 1, 2006 assessment date. Thus, the Board finds this sale to be less indicative of the subject's fair cash value as of the assessment date at issue, as demonstrated by the comparable sales submitted by the board of review. These comparable sales are similar to the subject in age, size, style, location and features. They sold more proximate to the subject's January 1, 2006, assessment date for prices ranging

from \$590,000 to \$708,000 or from \$166.57 to \$202.75 per square of living area including land. The subject's assessment reflects an estimated market value of \$608,280 or \$165.02 per square foot of living area including land, which falls at the lower end of the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mark A. Lewis*

Member

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: December 23, 2009

*Allen Castrovillari*

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.