



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

APPELLANT: Ralph & Katherine DeAngelis  
DOCKET NO.: 07-04057.001-R-1  
PARCEL NO.: 09-11-320-006

The parties of record before the Property Tax Appeal Board are Ralph & Katherine DeAngelis, the appellants, 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:** \$68,770  
**IMPR.:** \$150,410  
**TOTAL:** \$219,180

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,941 square feet of living area. The dwelling was constructed in 1947 and had a large two-story addition constructed in back in 1999. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and an attached one-car garage of 209 square feet of building area. The property is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants' appeal is based on both overvaluation and unequal treatment in the assessment process. In support of the overvaluation argument, the appellants reported the subject property was purchased in June 2005 for \$659,000 or \$224.07 per square foot of living area, land included, from the previous owner who was not related to the appellants. Appellants included a copy of the settlement statement to support the purchase data. The appellants also reported on the appeal form that the property

was advertised for three months prior to purchase through both a sign in the yard and word of mouth advertising.

In support of the inequity argument, the appellants submitted information in a grid analysis on three comparable properties described as two-story frame and masonry dwellings that were built between 1939 and 1953. The comparable dwellings range in size from 2,587 to 2,711 square feet of living. Features include partial basements, two of which include finished areas, central air conditioning, a fireplace, and a garage ranging in size from 231 to 264 square feet of building area. The comparables have improvement assessments ranging from \$109,620 to \$112,010 or from \$40.63 to \$43.30 per square foot of living area. The subject's improvement assessment is \$173,530 or \$59.00 per square foot of living area.

The appellants also noted that comparable #1 sold in August 2004 for \$650,000 or \$239.76 per square foot of living area, land included.

Based on this evidence and an argument that the subject dwelling could not be sold in January 2007 for its 2005 purchase price due to outdated kitchen and bathroom features and that the subject is less marketable due to its one-car garage, the appellants requested a reduction the subject's assessment to \$201,100 or to reflect a market value of approximately \$603,300.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$242,300 was disclosed. The subject's assessment reflects an estimated market value of \$728,503 or \$247.71 per square foot of living area, including land, using the 2007 three-year median level of assessments for DuPage County of 33.26%. In support of the subject's assessment, the board of review submitted a memorandum from the township assessor along with a grid analysis that reiterated the appellants' comparables and also presented four comparables on behalf of the board of review, two of which have sold recently.

The grid sets forth four comparable properties consisting of one, one and one-half-story and three, two-story frame or frame and masonry dwellings that were built between 1929 and 1964. The dwellings range in size from 2,508 to 3,152 square feet of living area. Features include full or partial basements, one of which has finished area, and two-car garages ranging in size from 528 to 651 square feet of building area. Reviewing the attached property record cards further reveals that each comparable features two fireplaces and comparable #2 also featured an in-ground swimming pool. The assessor's memorandum indicated all of these properties were similar in age to the subject due to additions and remodeling. These properties have improvement assessments ranging from \$151,110 to \$216,300 or from \$60.25 to \$68.62 per square foot of living area. Moreover, comparables #1 and #2 sold in July 2006 and July 2004 for prices of \$850,000 and

\$801,000, respectively, or for \$308.42 and \$254.12 per square foot of living area, land included.

With regard to the appellants' comparables, the board of review through the assessor's memorandum conceded that all of the properties were similar in age to the subject due to the additions and remodeling that have occurred. However, the assessor noted that comparable #1 does not have a basement and comparable #3 was a one and one-half-story dwelling with the garage at the basement level.

Based on this evidence, the board of review requested confirmation of the subject's assessment based on both uniformity and market value.

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 a reduction in the subject's assessment is warranted.

The appellants contend the subject's assessment should be reduced based on the purchase price of the subject and lack of uniformity in assessments of similar properties contained in the record. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The evidence disclosed that the subject was purchased in June 2005, 18 months prior to the assessment date of January 1, 2007, for a price of \$659,000. The information provided by the appellants indicated the sale had the elements of an arm's length transaction. While the board of review presented two sales comparables for consideration at prices of \$801,000 and \$850,000, respectively, the Property Tax Appeal Board finds that these properties differed from the subject in size and/or amenities including having more fireplaces, a swimming pool, and/or substantially larger garages than the subject property.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness

of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945). In light of this holding, the comparable sales submitted by both parties have been given less weight.

The Board finds the best evidence of the subject's fair market value in the record is the June 2005 purchase for \$659,000. The Property Tax Appeal Board finds the sale was not a transfer between family or related parties; the property was advertised for sale by signage for three months. Furthermore, the Board finds there is no evidence in the record that the sale price was not reflective of the subject's market value. Moreover, the board of review did not contest the arm's-length nature of the subject's sale, thus, based on the foregoing facts, the Property Tax Appeal Board finds the subject's June 2005 sale price of \$659,000 was arm's-length in nature.

Based on the foregoing analysis, the Property Tax Appeal Board finds the subject property had a market value of \$659,000 on January 1, 2007. Since the subject's assessment reflects a substantially higher estimated market value of \$728,503, the Board finds that a reduction is warranted. Since the fair market value of the subject has been established, the Board finds that the 2007 three-year median level of assessment for DuPage County of 33.26% shall apply.

Having determined that the subject's assessment should be reduced to reflect its 2005 purchase price, the lack of uniformity argument will not be addressed further since the newly reduced improvement assessment now results in the subject dwelling falling within the range of the comparables presented by the appellants on this record.

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. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

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:

February 23, 2010

*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.