



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

APPELLANT: Maryann Valdez
DOCKET NO.: 07-04441.001-R-1
PARCEL NO.: 09-07-210-011

The parties of record before the Property Tax Appeal Board are Maryann Valdez, the appellant; 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: \$54,900
IMPR: \$66,700
TOTAL: \$121,600

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of part two-story and part one-story single family dwelling of frame construction that contains 1,624 square feet of living area. The dwelling was built in 1926 with an addition in 1990. The subject property has a partial basement that is partially finished, central air conditioning, a brick patio and a one-car detached garage with 280 square feet. The subject property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending the assessment of the subject property was incorrect. At the hearing the appellant testified that her primary complaint was the fact that her detached garage was not depicted or drawn to be in the correct location on the data sheet maintained by the township assessor. She testified that in reviewing the data sheet the garage was "flipped" or on the other side of her house. She complained that the garage was not drawn in the correct location on the data sheet and the property was depicted as

having a deck that it does not have. She was of the opinion that the back entry-way to the home was being construed as a deck.

At the hearing the appellant did not want to discuss the comparables submitted with the petition contending that was not the basis of the appeal. She testified that she submitted the three comparables based on directions from Springfield. She indicated that the total assessment of \$121,600 was pretty close.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$121,600 was disclosed. The subject had an improvement assessment of \$66,700 or \$41.07 per square foot of living area.

The board of review was represented at the hearing by Charles Van Slyke, member of the DuPage County Board of Review. In support of the assessment the board of review submitted Exhibit #1 containing comparables selected by the township assessor's office and an analysis of the comparables submitted by the appellant that was also prepared by the township assessor's office. The board of review called as its witness Downers Grove Township Chief Deputy Assessor Joni Gaddis.

To demonstrate the subject's assessment was correct the deputy township assessor submitted information on four comparables composed of part two-story and part one-story dwellings of frame construction that ranged in size from 1,514 to 1,916 square feet of living area. The dwellings were constructed from 1899 to 1955 with additions from 1984 to 1998. Each comparable had a basement, three comparables had central air conditioning and each comparable had a garage. These properties had total assessments ranging from \$113,220 to \$134,110 and improvement assessments ranging from \$35.64 to \$44.53 per square foot of living area.

At the hearing Ms. Gaddis acknowledged that the location of the garage as depicted on the data sheet schematic was incorrect but testified that in determining the assessment it does not make any difference as long as the dimensions are correct. She explained that whoever make the sketches just puts what is present on the property record card. With respect to the deck, the witness explained that the deck/porch is 62 square feet and has an assessment of \$210. Ms. Gaddis testified that a deck is assessed at \$3.37 per square foot while an open porch with a roof, which is what the assessor's office considers a porch, is assessed at \$10.77 per square foot.

Ms. Gaddis testified the detached garage on the card measured 14 feet by 20 feet and the best description for the rear entrance steps is as a deck. She also agreed to redraw the garage on the property record to place it in the correct location on the subject property.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued primarily that the location of the subject's detached garage was not correctly depicted on the subject's property record card. Additionally, she was concerned about the assessment for a deck.

The Board finds the evidence and testimony disclosed the subject does have a detached 280 square foot garage that was being assessed. The fact that the location of the garage on the property record card schematic for the subject property may have been incorrect did not have any bearing on the assessment calculation as long as it was otherwise described correctly. With respect to the so called "deck", the evidence disclosed the subject property does have steps and a deck or platform that is used in connection with the entrance to the rear of the home. The Board finds this improvement or amenity did exist on the subject property and the appellant did not otherwise provide any evidence challenging the assessor's calculation for the feature. As a result, the Board finds these two arguments do not in any way demonstrate the calculation of the assessment was incorrect.

As a final point, the Board finds the assessment comparables submitted by the board of review demonstrate the subject is being equitably assessed. The four comparables submitted by the board of review had varying degrees of similarity to the subject property. These comparables had total assessments ranging from \$113,220 to \$134,110 and improvement assessments ranging from \$35.64 to \$44.53 per square foot of living area. The subject has a total assessment of \$121,600 and an improvement assessment of \$66,700 or \$41.07 per square foot of living area, which are within the range established by the comparables. The Board finds this data supports the assessment of the subject property.

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

Mario Morris

Member

Shawn R. Lerbis

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: November 25, 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.