



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

APPELLANT: Joan Groenwald
DOCKET NO.: 08-03458.001-R-1
PARCEL NO.: 06-12-322-015

The parties of record before the Property Tax Appeal Board are Joan Groenwald, the appellant, 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: \$77,880
IMPR.: \$50,160
TOTAL: \$128,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1½-story single family dwelling that has 1,469 square feet of living area. The dwelling was built in 1927 and is of frame construction. The subject property has a full unfinished basement, a fireplace and a two-car detached garage. The subject property has a site with approximately 8,700 square feet of land area. The property is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appellant. In support of this argument the appellant submitted information on four comparable sales located three to four blocks from the subject property. The comparables were described as being improved with 1½-story or 1¾-story single family dwellings of brick or frame construction that range in size from 1,034 to 1,560 square feet of living area. The homes were reported to range in age from 56 to 65 years old. The appellant indicated each comparable has a basement that is finished, three comparables have central air conditioning, one comparable has a fireplace and three comparables have detached garages that range in size from 440 to 484 square feet. The comparables have sites that range in size from 7,260 to 8,586 square feet of land area. The sales occurred from March 2006 to August 2007 for prices

ranging from \$245,000 to \$425,000 or from \$181.48 to \$302.22 per square foot of living area, including land.

In the submission the appellant indicated the subject dwelling had 1,312 square feet of living area. This estimate of size was based upon interior measurements. During the hearing the appellant indicated the size of the comparables was derived from the assessor's records. The appellant indicated on the sales analysis grid the prices should be adjusted downward from 3% to 15% based on an average depletion per month to December 2007. This estimate was based the appellant's research. At the hearing the appellant also submitted a summation of her argument, which was marked as Appellant's Exhibit A. In the exhibit the appellant pointed out differences in features enjoyed by the comparable located at 872 Colfax, comparable #2, and the subject property. Based on this evidence the appellant requested the subject's assessment be reduced to \$83,333 reflecting a market value of approximately \$250,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the assessment of the subject totaling \$143,100 was disclosed. The subjects assessment reflects a market value of \$429,300 or \$292.24 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1 which included an analysis of three of the appellant's comparables and four comparables identified by the township assessor. At the hearing the board of review called as its witness Julie Patterson, Deputy Assessor of York Township.

Ms. Patterson explained that in estimating the size of homes the assessor's office uses outside measurements because they do not go within the homes. Using exterior measurements of the home's footprint they calculated the size of the subject dwelling to be 1,469 square feet of living area.

In support of the contention of the correct assessment the deputy assessor selected four comparables improved with 1½-story dwellings that ranged in size from 1,034 to 1,860 square feet of living area. Board of review comparables #2 and #3 were the same comparables as appellant's comparables #1 and #2. All the comparables were located in located in the same neighborhood code as the subject. The dwellings were built from 1944 to 1952. Each comparable had a basement and a two-car detached garage. The sales occurred from Mach 2006 to May 2007 for prices ranging from \$312,500 to \$525,000 or from \$265.05 to \$315.32 per square foot of living area, including land.

At the hearing the deputy assessor further testified that in 2010, appeal information came to her and she contacted the appellant about the subject's assessment. She reviewed six other sales in neighborhood and offered to give the appellant a median price of \$261.48 per square foot of living area and for a market value for the property of \$384,120, which was accepted. The

deputy assessor was of the opinion that an assessment reflecting a market value of \$384,120 would be appropriate for the 2008 assessment.

The deputy assessor also testified appellant's comparable #4 was actually a land sale. At the time of purchase the property had a dwelling that was subsequently demolished. For that reason this comparable was not included in her analysis of the appellant's comparables.

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 supports a reduction in the subject's assessment.

The appellant contends overvaluation as the 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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.

Initially the Board finds the subject dwelling has 1,469 square of living area. The deputy assessor testified that in measuring dwellings for assessment purposes the assessing officials in York Township use the exterior measurements of the footprint and not interior measurements. The Board finds the calculation used by the assessor's office best reflects the size of the subject dwelling.

The Board finds the record contains information on six comparable sales submitted by the parties. The Board gives no weight to appellant's comparable sale #4 due to the fact the existing dwelling was demolished after the sale indicating the purchase price was for the land. The five remaining sales were relatively similar to the subject in style but were newer and had some additional features the subject dwelling did not have. The comparables sold from March 2006 to August 2007 for prices ranging from \$205.88 to \$315.32 per square foot of living area, including land.¹ The parties had two common comparables that sold in March 2006 and March 2007 for unit prices of \$272.44 and \$302.22 per square foot of living area. The subject's assessment reflected a market value of \$292.24 per square foot of living area, which is within the range of these sales. However, at the hearing the deputy assessor recommended the subject's assessment be reduced to reflect a market value of approximately \$261.48 per

¹ The Board finds that appellant's comparable sale #3 had 1,190 square feet of living area based on the assessor's records resulting in a unit price of \$205.88 per square foot of living area.

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square foot of living area, including land, which the Board finds appropriate based on the age of the subject dwelling and its features.

Based on this record 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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 23, 2012

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.