



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

APPELLANT: Mary Ann Dewbray
DOCKET NO.: 08-04065.001-R-1
PARCEL NO.: 03-14-301-020

The parties of record before the Property Tax Appeal Board are Mary Ann Dewbray, 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: \$51,670
IMPR: \$105,840
TOTAL: \$157,510

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 21-year old, two-story dwelling of brick and frame construction containing 2,576 square feet of living area. The home features a full unfinished basement, central air conditioning, a fireplace, and a detached garage of 576 square feet of building area. The property is located in Bensenville, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on three sales comparables located from .79 to .88-miles from the subject. The properties were improved with a one-story, a split-level or a two-story brick and frame dwelling that ranges in age from 3 to 51 years old. The comparables range in size from 1,707 to 2,567 square feet of living area. Each has a basement, one of which includes some finished area. Two comparables have central air conditioning and each has one or two fireplaces. Each comparable also has a garage ranging in size from 380 to 598 square feet of building area. The sales occurred from May to July 2008 for prices ranging from \$348,000 to \$540,000 or from \$175.44 to \$210.36 per square foot of living area including land. Based on

this evidence, the appellant requested a reduction in the subject's total assessment to \$140,000 or a market value of approximately \$420,000 or \$163.04 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$157,510 was disclosed. The subject's assessment reflects an estimated market value of \$473,430 or \$183.78 per square foot of living area including land using the 2008 three-year median level of assessments for DuPage County of 33.27%.

As to the appellant's comparables, the board of review noted that each was "out of neighborhood. Located in WoodDale [*sic*]." In addition, two of the comparables differ from the subject in design.

In support of the subject's assessment, the board of review presented descriptions with assessments on three properties and sales data on two of those properties. The comparables are located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story brick or frame and brick dwellings that range in age from 3 to 21 years old. The dwellings range in size from 2,375 to 2,822 square feet of living area. Each dwelling features a basement, one of which is partially finished. The comparables have central air conditioning, a fireplace, and a garage ranging in size from 483 to 559 square feet of building area. Comparables #1 and #2 each sold in March 2006 for prices of \$530,000 and \$500,000 or for \$187.81 and \$210.53 per square foot of living area including land. The assessment uniformity evidence presented as to comparable #3 will not be further addressed as the Property Tax Appeal Board finds that submission of equity comparables in response to the appellant's market value argument is not responsive. 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 a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of five comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #2 and #3 due to differences in design and dwelling size from the subject property. The Board finds the

remaining three sales comparables submitted by both parties were most similar to the subject in size, design, and exterior construction, despite their differences in age as each of these homes is substantially newer than the subject dwelling. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between March 2006 and July 2008 for prices ranging from \$187.81 to \$210.53 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$473,430 or \$183.78 per square foot of living area, including land, which is below the range established by the most similar comparables on a per-square-foot basis which would be expected given the age of the subject dwelling. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted 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.

Chairman

[Handwritten Signature]

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Member

Member

[Handwritten Signature]

[Handwritten Signature]

Member

Acting 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 18, 2011

[Handwritten Signature]

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.