



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

APPELLANT: Michael Carrigan
DOCKET NO.: 08-04307.001-R-1
PARCEL NO.: 06-16-208-010

The parties of record before the Property Tax Appeal Board are Michael Carrigan, 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: \$45,140
IMPR.: \$21,160
TOTAL: \$66,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 940 square feet of living area. Features of the property include a crawl space foundation and a one-car detached garage with 360 square feet. The dwelling was constructed in 1950 and has a vinyl siding exterior. The property has a 10,098 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant provided information on four comparable sales. The comparables are improved with one-story dwellings that range in size from 780 to 1,104 square feet of living area. The dwellings ranged in age from approximately 58 to 61 years old and have either vinyl siding or stucco exteriors. Three comparables were located within 3 blocks of the subject and had the same neighborhood code as the subject property and one comparable was located within 2 miles of the subject and had a different neighborhood code than the subject.¹ One comparable had a basement; three comparables had central air conditioning; and each comparable had either a one-car or a two-

¹ The appellant incorrectly indicated his comparable #3 located at 108 East Oak Street, Villa Park, had the same neighborhood code as the subject.

car detached garage. The dwellings sold from February 2007 to July 2008 for prices ranging from \$160,000 to \$215,000 or from \$186.59 to \$213.29 per square foot of living area land included. Based on these sales the appellant requested the subject's assessment be reduced to \$62,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$78,980 was disclosed. The subject's assessment reflects a market value of approximately \$237,941 or \$252.54 per square foot of living area, including land, when using the 2008 three-year median level of assessments for DuPage County of 33.27%.

In support of the assessment the board of review submitted an addendum and Exhibit #1 listing the appellant's comparables and information on three comparables selected by the township assessor. The assessor's comparables were improved with one-story dwellings that have 928 and 936 square feet of living area. The dwellings were constructed from 1951 to 1956 and had the same neighborhood code as the subject property. Each comparable had a full basement, two comparables had central air conditioning and each comparable had a two-car garage. These properties sold from March 2006 to August 2007 for prices ranging from \$247,250 to \$265,000 or from \$264.16 to \$283.12 per square foot of living area, including land. 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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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.

The Board finds the record contains seven comparable sales submitted by the parties in support of their respective positions. The Board finds the comparables most probative included appellant's comparables #2 and #4. The comparables were most similar to the subject in location, age and features since neither dwelling had a basement. These two properties were somewhat superior to the subject in that each had central air conditioning while the subject had no central air conditioning. These comparables were also similar to the subject in size and exterior construction. These two comparables sold in February 2007 and September 2007 for prices of \$212,000 and \$215,000 or

\$210.32 and \$213.29 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of approximately \$237,941 or \$252.54 per square foot of living area, including land, when using the 2008 three-year median level of assessments for DuPage County of 33.27%, which is greater than the most similar comparables. 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: February 24, 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.