



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

APPELLANT: Robert Buti
DOCKET NO.: 09-04278.001-R-1
PARCEL NO.: 09-33-407-019

The parties of record before the Property Tax Appeal Board are Robert Buti, 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: \$29,280
IMPR.: \$95,720
TOTAL: \$125,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a single-story with loft townhome of brick construction that contains 1,750 square feet of living area. The subject dwelling is known as a St. Andrew model. The dwelling was constructed in 1992. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The subject has a 2,419 square foot site and is located in the Villas of Carriage Greens, Darien, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant provided information on three comparable sales of townhomes located in the same complex as the subject property.¹ The appellant explained that the comparables included one St. Andrew ranch model (comparable #1), the same model as the subject, and two Greenbriar models (comparables #2 and #3). The appellant contends comparable #1 has a superior location on a private wooded grove compared to the subject's location along a park. He further asserted comparables

¹ In his written narrative the appellant referenced a Comparative Market Analysis prepared by Re/Max Realtors on May 14, 2009, with a suggested marketing price of \$369,520. The record did not contain this submission.

#2 and #3 are two-story units, constructed by the same developer, with more square footage and more desirable lots. In summary the comparables consist of a one-story and two, two-story townhouses that have 1,750 and 1,877 square feet of living area. The comparables are similar to the subject in exterior construction and are 20 and 21 years old. One comparable has a basement that is finished. Each comparable has central air conditioning, one fireplace and a two-car attached garage. Their lots range in size from 2,228 to 2,419 square feet of land area. These properties sold from March 2006 to November 2007 for prices ranging from \$369,900 to \$379,000 or from \$197.07 to \$216.57 per square foot of living area, land included. These properties have improvement assessments of \$98,870 and \$104,360 or \$52.67 and \$59.63 per square foot of living area. These properties also have land assessments of \$27,240 and \$28,730 or \$11.88 and \$12.23 per square foot of land area.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$117,000 to reflect a market value of \$351,000

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$135,780 was disclosed. The subject's assessment reflects a market value of \$408,238 or \$233.28 per square foot of living area, including land, when using the 2009 three year average median level of assessments for DuPage County of 33.26%. The subject has a land assessment of \$29,280 or \$12.10 per square foot of land area and an improvement assessment of \$106,500 or \$60.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a written narrative from the township assessor and a grid analysis of the appellant's comparables and comparables selected by the assessor. The assessor explained there are 95 townhomes in the Villas of Carriage Greens, which are divided into eight types. It was indicated that these properties are grouped by square footage, location as an end unit or interior unit, and location with a park view or golf course view. The subject is one of eleven St. Andrews units. The subject is considered an end unit with a park view. The assessment information provided by the assessor disclosed that the four St. Andrew units, including the subject, that are end units with park views each has a land assessment of \$29,280 and an improvement assessment of \$106,500.

The data provided by the assessor also included two sales, with one being described as a Greenbriar model and the other described as a Crystal model. These two units contained 1,877 and 1,843 square feet of living area, respectively. The sales occurred in October 2006 and May 2006 for prices of \$410,000 and \$366,500 or for \$218.43 and \$198.86 per square foot of living area, including land, respectively.

The assessor stated in the comments that the evidence indicates the subject is over assessed and that based on the sales all of the units are over-assessed due to the economic downturn. The assessor contends, however, the subject unit is uniformly assessed and reducing the assessment at this time would unfairly spread the tax burden throughout the complex. The assessor further stated the assessment issue would be resolved in 2011, the next quadrennial.

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 a reduction in the subject's assessment is supported by the evidence in the record.

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 evidence in the record supports a reduction in the subject's assessment.

The record contains five sales of townhome units located in the subject's complex. These properties sold from March 2006 to November 2007 for prices ranging from \$366,500 to \$410,000 or from \$197.07 to \$218.43 per square foot of living area, including land. The only comparable sale that was the same model as the subject sold in November 2007 for a price of \$379,000 or \$216.57 per square foot of living area, land included. This comparable was superior to the subject with a finished basement. The subject's assessment reflects a market value of \$408,238 or \$233.28 per square foot of living area, including land, when using the 2009 three year average median level of assessments for DuPage County of 33.26%. The subject's assessment reflects a market value above the range of the comparables on a square foot basis and is approximately \$29,000 greater than the most similar comparable sale in this record. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is justified.

The Board further finds that an additional reduction based on assessment inequity is not justified in light of the fact that the subject and three identical units were assessed the same, albeit apparently excessive, prior to the reduction in the subject's assessment granted herein based on the overvaluation finding.

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: July 20, 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.