



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

APPELLANT: Daniel & Mamie Schmitt  
DOCKET NO.: 09-04363.001-R-1  
PARCEL NO.: 06-08-205-027

The parties of record before the Property Tax Appeal Board are Daniel and Mamie Schmitt, the appellants, 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:** \$53,480  
**IMPR:** \$46,520  
**TOTAL:** \$100,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1.5-story single family dwelling of frame construction that contains 2,268 square feet of living area. Features of the home include a partial basement, central air conditioning and a two-car attached garage. The dwelling was constructed in 1955. The property has a 9,000 square foot site and is located in Lombard, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal of the subject property estimating the property had a market value of \$300,000 as of January 1, 2009. The report was prepared by Craig W. Shonkwiler a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser used four sales located in Lombard improved with one, two-story dwelling and three, 1.5-story dwellings of frame construction that ranged in size from 1,150 to 3,000 square feet of living area. Each comparable had a basement with two being finished, one comparable had a fireplace and each had a two-car garage. The dwellings ranged in age from 57 to 82 years old. The sales occurred from October 2008 to February 2009 for prices ranging from \$244,500 to \$380,000 or from \$126.67 to

\$228.00 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$277,500 to \$380,000. After considering these sales the appraiser estimated the subject property had market value of \$300,000 as of January 1, 2009. Based on this evidence the appellants requested the subject's assessment reduced to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$133,330 was disclosed. The subject's assessment reflects a market value of approximately \$400,872 using the 2009 three year average median level of assessments for DuPage County of 33.26%.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, an assessment data sheet containing the appellants' comparable sales and three comparables selected by the township assessor. In the addendum the board of review incorrectly asserted the effective date of the appellants' appraisal was December 20, 2009.

In support of the assessment the assessor identified three equity comparables but submitted no sales information on any additional comparables. The equity comparables were similar to the subject in location, 1.5-story style and were built from 1950 to 1960. The dwellings ranged in size from 1,296 to 1,539 square feet of living area and had improvement assessments ranging from \$50,880 to \$56,810 or from \$36.91 to \$41.47 per square foot of living area. The subject had an improvement assessment of \$79,850 or \$35.21 per square foot of living area. 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 appellants contend 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 (3<sup>rd</sup> 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in this record is the appraisal of the subject property submitted by the appellants. The appraiser estimated the subject property had a market value of \$300,000 as of January 1, 2009, which is less than

the market value reflected by the subject's assessment. The Board finds the board of review submitted no sales or other evidence of market value to refute the appraised value or to support the market value reflected by the assessment. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellants' request is appropriate.

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.

*Donald 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: August 28, 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.