



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

APPELLANT: Janina Cap  
DOCKET NO.: 09-04398.001-R-1  
PARCEL NO.: 02-28-214-011

The parties of record before the Property Tax Appeal Board are Janina Cap, 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:** \$22,050  
**IMPR.:** \$75,130  
**TOTAL:** \$97,180

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling with 2,276 square feet of living area. The dwelling was constructed in 1978. Features of the home include a slab foundation, central air conditioning and a two-car attached garage. The subject property has an 8,157 square foot site and is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$266,000 as of January 1, 2009. In estimating the market value of the subject property the appraiser developed the sales comparison approach using six comparable sales. The appraiser described the comparables as being improved with two-story dwellings that ranged in size from 1,971 to 2,276 square feet of living area.<sup>1</sup> The dwellings ranged in age from 30 to 39 years old. Three comparables had basements that had finished area, each comparable had central air conditioning, three comparables had a fireplace and each comparable had a two-car garage. The sales occurred from June 2006 to April 2008 for prices ranging from \$250,000 to

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<sup>1</sup> The photograph of comparable sale #6 depicts a split level dwelling.

\$302,000 or from \$109.84 to \$153.22 per square foot of living area, including land. The appraiser made adjustments to the comparables to account for differences from the subject property to arrive at adjusted prices ranging from \$234,660 to \$278,810. The appraiser stated within the report that sales #1, #2 and #3 were given most weight as they were the only sales that were of similar style to the subject that did not have a basement. Based on these sales the appraiser estimated the subject had a market value of \$266,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$97,180 was disclosed. The subject's total assessment reflects a market value of \$292,182 or \$128.38 per square foot of living area, including land, when applying 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 as well an assessment data sheet and a narrative from the township assessor analyzing the sales contained in the appraisal and four sales identified by the assessor.

The four sales identified by the township assessor included appraisal comparable sales #1, #2 and #5. The one remaining comparable included a two-story dwelling of brick and frame construction that had 2,276 square feet of living area. The dwelling was constructed in 1978 with features that included central air conditioning, a fireplace and a two-car attached garage. This property sold in April 2006 for \$278,000 or \$122.14 per square foot of living area, including land.

The assessor also explained in his narrative that appraisal comparable sale #6 was a split-level dwelling not similar to the subject in style. The assessor also explained that appellant's appraiser's comparable sale #5 had a finished basement, unlike the subject. As a final point the assessor asserted the appellant's first four comparable sales had prices ranging from \$109.84 to \$153.22 per square foot of living area and the assessor's first three comparables had prices ranging from \$122.14 to \$143.48 per square foot of living area. The assessor argued the subject's assessment reflects a unit value in line with the comparables.

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 does not support 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 (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 appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains an appraisal submitted by the appellant and comparable sales provided by the board of review. The Board finds the best sales in the record include appraisal comparable sales #1 through #4 and assessor comparable sales #1 through #3. Assessor comparable sales #1 and #2 were the same properties as the appellant's first two comparables. These five sales were improved with two-story dwellings that ranged in size from 1,971 to 2,276 square feet of living area. The dwellings had similar features as the subject property.<sup>2</sup> The sales occurred from April 2006 to April 2008 for prices ranging from \$250,000 to \$302,000 or from \$109.84 to \$153.22 per square foot of living area, including land.<sup>3</sup> The sale that occurred most proximate in time to the assessment date at issue had a price of \$282,800 or \$143.48 per square foot of living area, including land. The subject's total assessment reflects a market value of \$292,182 or \$128.38 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for DuPage County of 33.26%. The subject's assessment reflects a market value within the range established by the best comparable sales in the record. Additionally, the subject's assessment reflects a fair cash value that is below that of the comparable that sold most proximate in time to the assessment date at issue on a per square foot basis. Based on this record the Board finds that a reduction in the subject's assessment is not justified.

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<sup>2</sup> The record was ambiguous on whether or not appraisal comparable sale number #4 had a basement; therefore, the Property Tax Appeal Board gave this sale less weight.

<sup>3</sup> The appellant's appraiser indicated that comparable sale #2 sold for a price of \$297,000 while the assessor indicated this property sold for a price of \$298,000.

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.