



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

APPELLANT: Robert Wagner  
DOCKET NO.: 09-04401.001-R-1  
PARCEL NO.: 01-19-102-012

The parties of record before the Property Tax Appeal Board are Robert Wagner, 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:** \$40,950  
**IMPR.:** \$122,690  
**TOTAL:** \$163,640

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling with approximately 3,615 square feet of living area. The dwelling is of frame construction and is approximately 9 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 17,262 square foot site and is located in West Chicago, Wayne 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 \$475,000 as of January 1, 2009. In estimating the market value of the subject property the appraiser developed only the sales comparison approach using five comparable sales. The comparables were improved with two-story single family dwellings of frame or brick and frame exterior construction that ranged in size from 3,210 to 3,740 square feet of living area. The dwellings ranged in age from 7 to 10 years old. Each comparable has a partial unfinished basement, central air conditioning, one fireplace and a two or three-car garage. The comparables had sites ranging in size from approximately 9,500 to 15,300 square feet of land area and are located in West Chicago. The sales occurred from May

2007 to July 2008 for prices ranging from \$456,000 to \$505,000 or from \$127.01 to \$156.11 per square foot of living area, including land. After making adjustments to the comparables to account for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$459,550 to \$485,820. Based on these sales the appraiser estimated the subject had a market value of \$475,000 as of January 1, 2009.

The board of review submitted its "Board of Review Notes on Appeals" wherein the final assessment of the subject totaling \$163,640 was disclosed. The subject's assessment reflects a market value of \$492,402 or \$136.10 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 sales identified by the assessor, which was identified as Exhibit #1.

In rebuttal the assessor asserted the appraised value was only 4.67% below the value indicated by the 2009 assessment. The assessor further stated a significant issue he had with the appraisal was the appraiser made a \$10,000 negative adjustment to comparables #1, #2 and #5 for a three-car garage, which he thought was excessive. The assessor was of the opinion that an adjustment of \$3,000-\$5,000 was more appropriate resulting in an indicated value from \$480,000 to \$485,000.

In support of the assessment the assessor identified seven comparable sales; sale #5 was the same comparable as appraisal comparable #1. Each comparable was located in West Chicago and was improved with a two-story dwelling that ranged in size from 2,921 to 3,740 square feet of living area. The dwellings ranged in age from seven to nine years old. Each comparable has a basement, central air conditioning, one fireplace and an attached garage that ranged in size from 462 to 736 square feet of building area. These properties had sites that ranged in size from 9,750 to 16,397 square feet of land area. The sales occurred from June 2006 to November 2008 for prices ranging from \$440,000 to \$482,000 or from \$127.01 to \$156.09 per square foot of living area, land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted there were homes on his block that are assessed less and pay lower taxes. The appellant cited a specific property that was purchased at approximately the same time as the subject in 2000 for \$12,500 more than the subject but was only assessed \$140 more in 2008 and 2009 than the subject property.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains an appraisal of the subject property and comparables sales presented by the board of review. In total there were 11 sales presented by both parties. The Board finds the most relevant comparables in the record were the sales in the appraisal and comparable sales #1 through #5 presented by the board of in review; comparable #5 was the same property as appraisal comparable #1. Sales #6 and #7 presented by the board of review occurred in 2006 and were given less weight due to the sale dates being more than two years prior to the assessment date at issue.

The remaining sales were improved with similar styled homes with similar features. The dwellings were similar to the subject in age and all were located in West Chicago. The sales occurred from May 2007 to November 2008. Their prices ranged from \$440,000 to \$505,000 or from \$127.01 to \$156.11 per square foot of living area, including land. Eight of these sales had unit prices ranging from \$140.20 to \$156.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$492,002 or \$136.10 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 comparables in the record. Additionally, the subject's assessment is below the range established by eight of these best comparables on a square foot basis.

Based on this record the Board finds the subject's 2009 assessment is reflective of the property's market value and a reduction is not 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.



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Chairman



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Member



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Member



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Member



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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



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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.