



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

APPELLANT: Douglas Peterson  
DOCKET NO.: 09-04479.001-R-1  
PARCEL NO.: 08-35-303-024

The parties of record before the Property Tax Appeal Board are Douglas Peterson, the appellant, by attorney Larry C. Jurgens of Sanchez, Daniels & Hoffman, Chicago, Illinois, 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:** \$117,910  
**IMPR:** \$140,420  
**TOTAL:** \$258,330

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of brick and frame construction that contains 3,863 square feet of living area. The dwelling was constructed in 2008 and is approximately 1 year old. Features of the home include a full-walkout basement that is partially finished, central air conditioning, three fireplaces and a four-car attached garage. The subject property has a 29,643 square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellant contends over valuation with respect to the assessment for the 2009 tax year as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject had a market value of \$775,000 as of January 1, 2009. The appraisal was prepared by John C. Lewe III, a certified residential real estate appraiser. The purpose of the appraisal was stated to be "Tax assessment rebuttal." The property rights appraised were the fee simple interest. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value.

The appraiser developed the sales comparison approach using three comparable sales improved with two-story single family dwellings of brick and frame construction that ranged in size from 3,131 to 4,165 square feet of living area. The comparables ranged in age from new construction to seven years old. The comparables were located in Woodridge from 2.04 to 2.59 miles from the subject property. Each comparable had a full basement with one being partially finished, central air conditioning, one fireplace and a three-car attached garage. These properties had sites ranging in size from approximately 8,874 to 23,760 square feet of land area. The comparables sold from November 2007 to July 2008 for prices ranging from \$702,043 to \$770,000 or from \$168.56 to \$245.93 per square foot of living area, including land. After making adjustments to the comparables for time, site area, view, age and features that differed from the subject the appraiser determined these properties had adjusted prices ranging from \$717,943 to \$809,100. Based on this analysis the appraiser estimated the subject property had an indicated market value under the sales comparison approach of \$775,000.

Based on this evidence the appellant requested the subject's assessment be reduced to \$258,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$339,730 was disclosed. The subject's assessment reflects a market value of \$1,021,437 or \$264.42 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 and an assessment data sheet which listed the appellant's appraiser's comparable sales and comparables identified by the township assessor, which was marked as Exhibit #1.

The nine comparables selected by the township assessor were improved with two-story dwellings that ranged in size from 3,481 to 4,724 square feet of living area. The dwellings were constructed from 2003 to 2007 and were located in Woodridge. Each comparable had a basement with two being partially finished. Each property had central air conditioning, 1 to 3 fireplaces and an attached garage that ranged in size from 656 to 1,128 square feet of building area. These comparables had improvement assessments ranging from \$177,090 to \$266,040 or from \$46.33 to \$56.63 per square foot of living area. The analysis indicate the subject had an improvement assessment of \$221,820 or \$56.44 per square foot of living area based on the subject dwelling having 3,930 square feet of living area. The board of review contends this data indicates the subject was equitably assessed.

The analysis also disclosed board of review comparables #2, #3, #4, #6 and #7 sold from April 2004 to August 2005 for prices ranging from \$747,000 to \$885,000 or from \$171.07 to \$221.97 per square foot of living area, including land. The board of review

asserted that the evidence disclosed the subject's assessed market value is a reasonable one.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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 (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 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 appellant estimating the property had a market value of \$775,000 as of January 1, 2009. The appraiser developed the sales comparison approach to value in arriving at his estimate of value. The appraised value of \$775,000 is less than the market value reflected by the subject's assessment of \$1,021,437 or \$264.42 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 board of review submitted information on nine comparables of which five of the properties sold. Initially, the Board finds the five sales presented by the board of review sold from in April 2004 to August 2005 for prices ranging from \$747,000 to \$885,000 or from \$171.07 to \$221.97 per square foot of living area, including land. Each comparable has a sale price and a value per square foot below the market value reflected by the subject's assessment. Furthermore, the Board finds these sales were not as proximate in time to the assessment date at issue as were the sales in the appellant's appraisal.<sup>1</sup> The sales contained in the appraisal sold from approximately 5 months to 13 months prior to from the assessment date at issue while the sales presented by the board of review occurred from approximately 40 months to 56 months prior to the January 1, 2009 assessment date. The Board further finds the appraiser adjusted the sales for differences from the subject for time and features while the

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<sup>1</sup> The assessor indicated in the analysis that appraisal sale #1 sold for \$625,000 in June 2008 and not \$720,990 in July 2008 as reported in the appraisal.

sales submitted by the board of review were unadjusted. Therefore, the Board gave the board of review sales less weight.

The Property Tax Appeal Board also finds the equity analysis presented by the board of review did not address the appellant's market value argument; therefore, this evidence was not given any weight.

In conclusion, the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellant's appraised value 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.