



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

APPELLANT: Jeff Gromos
DOCKET NO.: 09-04672.001-R-1
PARCEL NO.: 01-33-206-007

The parties of record before the Property Tax Appeal Board are Jeff Gromos, 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: \$30,400
IMPR: \$88,532
TOTAL: \$118,932

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling which is 5 years old having been built in 2004. The dwelling is brick and frame construction and contains 2,931 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 3-car attached garage containing 696 square feet¹. The dwelling is located in West Chicago, Wayne Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant submitted an appraisal report prepared by Breeda Carr in which a market value of \$335,000 or \$114.30 per square foot of living area including land was estimated for the subject property as of December 22, 2008. The appraisal report was missing the analysis grid so there was no information about the comparable properties. No cost approach was submitted for the property.

The appellant also submitted a grid analysis and property record cards for four comparable properties used as both sales comparables and equity comparables. The properties are described as 1½ or 2-story² brick and frame dwellings ranging in age from 4

¹ The board of review claims the garage contains 639 square feet. The appellant submitted a property record card from the Wayne Township Assessor to support his claim that the garage contains 696 square feet.

² The property record card submitted by the appellant shows comparable #4 is 2-story, not 1½ story.

to 6 years old. They range in size from 2,380 to 2,931 square feet of living area. Features include full or partial unfinished basements, central air conditioning, fireplaces and 2 or 3-car garages containing from 620 to 754 square feet. These comparables sold between October 2004 and September 2008 for prices ranging from \$339,000 to \$410,000 or from \$123.95 to \$149.91 per square foot of living area including land. They have improvement assessments ranging from \$88,060 to \$96,440 or from \$32.90 to \$37.00 per square foot of living area.

Based on this evidence, the appellant requested that the subject's assessment be reduced to \$115,000 which would reflect a market value of approximately \$345,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$127,730 was disclosed. The subject's assessment reflects an estimated market value of \$384,035 or \$131.03 per square foot of living area, land included, using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec. 1910.50(c)(1)).

In support of the subject's assessed value, the board of review submitted a grid analysis for three equity comparables and four sales comparables.

The board of review's three equity comparables are 2-story frame and masonry dwellings all 5 years old and containing 2,931 square feet of living area. The comparables feature partial basements, central air conditioning and 3-car garages that contain 696 square feet. Two comparables feature fireplaces. These comparables have improvement assessments ranging from \$97,570 to \$97,920 or from \$33.29 to \$33.41 per square foot of living area.

The board of review's four sales comparables are 2-story frame and masonry dwellings 3 or 5 years old and ranging in size from 2,735 to 3,096 square feet of living area. The comparables feature full basements, central air conditioning and 3-car garages that contain between 580 and 696 square feet. Three comparables feature fireplaces. The board of review's comparable #4 is the same property as the appellant's comparable #1. These comparables sold from May 2007 to October 2008 for prices ranging from \$339,000 to \$440,000 or from \$121.12 to \$146.33 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's improvement 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 this appeal. The Property Tax Appeal 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 must be proven 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 of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$335,000 as of December 22, 2008. The Board finds that the appraisal report was missing the page describing the sales comparison approach. Lacking information on the comparables, the Board finds it cannot validate the accuracy of the information contained in the appraisal report and therefore finds the value conclusion not a reliable or a credible indicator of the subject's market value. For this reason, the appraisal report received little weight in the Board's analysis.

The Board finds both parties submitted eight sales comparables. Appellant's comparables #2, #3 and #4 and the board of review's comparables #1 and #2 sold most distant from the subject's assessment date of January 1, 2009. Therefore these five comparables received less weight in the Board's analysis.

The Board finds the appellant's comparable #1 (which is the same property as the board of review's comparable #4) and the board of review's comparable #3 were most similar to the subject in size, style, exterior construction, features and age, and had recently sold. These comparables sold in September and October 2008 for \$339,000 and \$375,000 or for \$123.95 and \$121.12 per square foot of living area, respectively, including land. The subject's estimated market value is \$384,035 or \$131.03 per square foot of living area, which is greater than these two most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's improvement assessment is warranted.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds, after adjusting the assessment based on market value, a further reduction based on assessment equity is not warranted.

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.



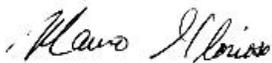
Chairman



Member



Member



Member



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: June 22, 2012



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.