



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

APPELLANT: Thomas & Nora King  
DOCKET NO.: 09-04674.001-R-1  
PARCEL NO.: 09-04-408-040

The parties of record before the Property Tax Appeal Board are Thomas & Nora King, the appellants, by attorney Barbara Miller, Westmont, 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:** \$27,460  
**IMPR:** \$88,950  
**TOTAL:** \$116,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling of frame and masonry exterior construction. The dwelling contains 2,308 square feet of living area that was built in 1984. Features include a finished basement, central air conditioning, a fireplace, and a three-car attached garage. The dwelling is situated on a 20,940 square foot lot located in Downers Grove Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of fair market value. In support of the overvaluation argument, the appellants submitted an appraisal of the subject property prepared by a licensed appraiser. The appraiser developed the sales comparison approach to value in estimating fair market value for the subject property of \$350,000 as of April 6, 2010.

The appellants also submitted the DuPage County Board of Review final decision regarding the subject property. The subject property has a total assessment of \$161,510, which reflects an estimated market value of \$485,598, using DuPage County's 2009 three-year median level of assessments of 33.26% as determined by

the Illinois Department of Revenue. Based on this evidence, the appellants requested a reduction in the subject's assessed valuation.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.40(a)). Therefore, the DuPage County Board of review was found to be in default.

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 Board further finds a reduction in the subject property's assessment is warranted.

The appellants in this appeal submitted an appraisal estimating the subject property has a fair market value of \$625,000 as of April 3, 2010. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.10(a)). Although the effective date of the appraisal was approximately 16 months subsequent to the subject's January 1, 2009 assessment date, the Board finds the best and only evidence of the subject property's fair market value is the appraisal submitted by the appellants. The appraisal report conveyed an estimated fair market value for the subject property of \$350,000. The subject property's final assessment of \$161,510 reflects an estimated market value of \$485,598, which is considerably greater than the appraisal submitted by the appellant. Therefore, a reduction in the subject property's assessment is warranted. Since fair market value has been established, DuPage County's 2009 three-year median level of assessments of 33.26% shall apply.

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.*

Acting 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: December 23, 2011

*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.