



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

APPELLANT: Robert Balke
DOCKET NO.: 09-04828.001-R-1
PARCEL NO.: 03-24-313-071

The parties of record before the Property Tax Appeal Board are Robert Balke, 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: \$7,640
IMPR.: \$34,820
TOTAL: \$42,460

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a second floor condominium containing one bathroom. The condominium is part of a two-story building containing six condominium units. The condominium is located in Addison Township, DuPage County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a list of eight sales of condominiums within the subject's condominium complex. The comparables consist of six, one bathroom and two, two bathroom units. The comparables sold from February 2007 to November 2009 for prices ranging from \$65,000 to \$146,000.

The appellant argued that five of the six sales of similar condominiums had sale prices under the subject's assessed value. The appellant testified his home suffers from physical obsolescence including no upgrades, cheap cabinets and only one bathroom. The appellant also claims the subject faces a parking lot, which detracts from its market value.

Based on the evidence presented, the appellant requested a reduction in the subject's total assessment to \$39,220.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$45,850 was disclosed. The subject's assessment reflects an estimated market value of \$137,853 using DuPage County's 2009 three-year median level of assessments of 33.26%.

In support of the subject's assessment, the board of review submitted a one page brief and three comparables. The board of review argued that the subject property is assessed lower than the three identical comparable units based on their percent of ownership. The three comparable units are located in the subject's condominium complex and have assessments of \$45,850 or \$50,810.

The Addison Township Deputy Assessor, Dawn Aderhott, testified that the appellant and the board of review reached a stipulated settlement in 2007 and a multiplier of 1.076 was added in 2008 and a 1.0 multiplier in 2009. In addition, the assessor stated that condominiums are assessed as to their percent of common ownership.

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

After hearing testimony 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 a reduction in the subject property's assessment is warranted.

The appellant argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant did meet this burden of proof.

The Board finds the appellant submitted eight suggested comparable sales for the Board's consideration. The board of review offered assessment information for three equity comparables with the same percentage of ownership as the subject to demonstrate the subject was equitably assessed. The Board gave no weight to the board of review's equity comparables. The Board finds assessment comparables do not address the overvaluation argument raised by the appellant.

The Board gave less weight to the appellant's comparables #1 through #3 due to their sales occurring greater than 18 months prior to the subject's January 1, 2009 assessment date. The Board also gave less weight to the appellant's comparables #7 and #8 due to their sale dates occurring greater than 10 months after the subject's January 1, 2009 assessment date. The Board finds

the remaining three sales offered by the appellant were most similar to the subject in location, size, exterior construction and features. The sales occurred from June 2008 to January 2009 for prices ranging from \$123,000 to \$135,000. The subject's assessment reflects an estimated market value of \$137,853, which falls above the range established by the most similar comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is 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.

Ronald 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: November 30, 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.