



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

APPELLANT: Tim & Kathy Poe
DOCKET NO.: 09-04860.001-R-1
PARCEL NO.: 09-06-310-023

The parties of record before the Property Tax Appeal Board are Tim & Kathy Poe, the appellants, by attorney Patrick J. Cullerton of Thompson Coburn, LLP, Chicago; 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: \$184,840
IMPR.: \$ 28,472
TOTAL: \$213,312

Subject only to the State multiplier as applicable.

ANALYSIS

The subject appeal consists of a residential property located in Downers Grove Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property was overvalued. In support of this claim, the appellants submitted two appraisal reports. The first appraisal report conveys an estimated market value of \$575,000 as of January 1, 2009, using the sales comparison approach to value. The second appraisal report conveys an estimated market value of \$610,000 as of March 30, 2009, using the sales comparison approach to value.

The appellants also submitted the DuPage County Board of Review's final decision regarding the subject property. The subject property had a final assessment of \$308,390, which reflects an estimated market value of \$927,210 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 to \$213,312, which reflects an estimated market value of \$639,936.

The board of review did not submit its "Board of Review Notes on Appeal" or 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. By letter dated March 14, 2012, 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 assessment is warranted.

The appellants contend 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 (3rd 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 appellants have met this burden of proof.

The appellant in this appeal submitted two appraisals to demonstrate the subject property was overvalued. The first appraisal report conveys an estimated market value of \$575,000 as of January 1, 2009. The second appraisal report conveys an estimated market value of \$610,000 as of March 30, 2009. The board of review did not refute the value evidence submitted by the appellants or submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The subject's final assessment of \$308,390 reflects an estimated market value of \$927,210, which is considerably higher than both appraisal reports. Therefore, a reduction in the subject's assessment is warranted commensurate with the appellants' assessment request.

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

Marko M. Louie

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.