



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

APPELLANT: Donald Schwartz  
DOCKET NO.: 09-04861.001-R-1  
PARCEL NO.: 09-07-202-017

The parties of record before the Property Tax Appeal Board are Donald Schwartz, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$68,370  
IMPR: \$59,280  
TOTAL: \$127,650**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a split-level dwelling which was built in 1955. The dwelling is frame construction and contains 1,172 square feet of living area<sup>1</sup>. The home features a finished lower level with the main level being on a crawl space foundation. There is a bedroom above the main level. Additional features include central air conditioning and a 1-car garage. The lot is prone to flooding during heavy rains due to poor drainage. The dwelling is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report prepared by Timothy Juska in which a market value of \$350,000 was estimated for the subject property as of January 1, 2007. The appraiser developed the sales comparison approach and the cost approach in estimating the fair market value of the subject property.

The appraiser considered four comparable properties located from 0.17 of a mile to 0.30 of a mile from the subject. Two of the

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<sup>1</sup> The appellant and appraiser contend the dwelling contains 1,172 square feet of living area and submitted a detailed schematic with dimensions to support the claim. The property data sheet submitted by the board of review indicates the subject contains 1,404 square feet of living area and the property record card shows a footprint of 936 square feet of ground floor area.

comparables are split level dwellings and two are ranch style dwellings. They range in age from 29 to 82 years old and range in size from 1,092 to 1,440 square feet of living area. These comparables sold from August to December 2006 for prices ranging from \$327,000 to \$370,000. The appraiser adjusted the comparables for differences with the subject. The adjusted sales ranged from \$327,000 to \$363,000 or from \$240.63 to \$332.41 per square foot of living area including land. Based on these comparables the appraiser estimated the subject's fair market value to be \$350,000 or \$298.63 per square foot of living area including land as of January 1, 2007.

In the cost approach the appraiser estimated the subject's value to be \$362,100. In reconciliation the appraiser stated the market approach was used as the primary indicator.

Based on this evidence, the appellant requested that the subject's assessment be reduced to \$116,660 which would reflect a market value of approximately \$350,000 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 \$127,650 was disclosed. The subject's assessment reflects an estimated market value of \$383,794 or \$327.47 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 of three comparable properties. The board of review's comparables are 1½-story frame dwellings built between 1929 and 1952. These comparables range in size from 1,188 to 1,260 square feet of living area. The comparables feature full or partial unfinished basements and garages that contain between 200 and 576 square feet. Two of the comparables feature fireplaces and one has central air conditioning. The comparables sold from February to June 2008 for prices ranging from \$383,000 to \$435,000 or from \$303.97 to \$366.16 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's 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 does not support 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 (3<sup>rd</sup> 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 not warranted.

The appellant submitted an appraisal report with a final value conclusion for the subject of \$350,000 as of January 1, 2007. The Board finds this appraisal report is dated and not a reliable indicator of market value as of the subject's January 1, 2009 assessment date. Furthermore, the sales within the report occurred in late 2006, more than two years prior to the valuation date at issue. Therefore the appraisal report received little weight in the Board's analysis.

The Board finds the best evidence of value to be the sales submitted by the board of review. These comparables were 1½-story dwellings built from 1929 to 1952 ranging in size from 1,188 to 1,260 square feet of living area.

The comparables were relatively similar to the subject in age, size, exterior construction and features. The comparables sold from February to June 2008 for prices ranging from \$383,000 to \$435,000 or from \$303.97 to \$366.16 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$383,794 or \$327.47 per square foot of living area which is within the range established by these most similar comparables.

Based on this record, the Board finds that the appellant has not proven by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment 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.

*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: July 20, 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.