



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

APPELLANT: Karol Sausen
DOCKET NO.: 09-04919.001-R-1
PARCEL NO.: 05-23-123-014

The parties of record before the Property Tax Appeal Board are Karol Sausen, 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: \$20,830
IMPR.: \$65,420
TOTAL: \$86,250

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 1-story dwelling of frame construction. The dwelling contains 1,200 square feet of living area and was built in 1966. Features of the home include a partial basement with finished area, central air conditioning and a carport. The subject is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted information on three comparable properties described as 1-story dwellings of frame construction. The comparables range in age from 35 to 45 years old and range in size from 1,032 to 1,210 square feet of living area. The dwellings feature partial basements with finished area, central air conditioning and 2 or 3-car garages containing 440 or 645 square feet. One comparable features a fireplace. These comparables sold between March 2009 and March 2010 for prices ranging from \$250,000 to \$275,000 or from \$209.92 to \$242.25 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$75,830. This assessment would reflect a market value of approximately \$227,500 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 \$86,250 was disclosed. The subject's assessment reflects an estimated market value of \$259,320 or \$216.10 per square foot of living area including land using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties. The board of review's comparable D is the same property as the appellant's comparable #2. The comparables were built between 1961 and 1977 and consist of 1-story frame dwellings. The dwellings range in size from 1,032 to 1,210 square feet of living area. Features include partial basements with finished area and garages that contain between 440 and 484 square feet. Five of the comparables feature central air conditioning and three feature fireplaces.

The board of review disclosed the comparables sold from February 2007 through September 2009 for prices ranging from \$250,000 to \$315,000 or from \$230.58 to \$281.25 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 (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 not warranted.

The Board finds both parties submitted information on eight different comparable properties. The Board finds comparable #3 submitted by the appellant and comparable C submitted by the board of review sold more distant to the subject's assessment date than the other comparables. Therefore, these comparables received less weight in the Board's analysis. The Board finds the appellant's comparables #1 and #2 (which is the same property as the board of review's comparable D) and the board of review's comparables A, B, D, E and F were similar to the subject in age, size, style, exterior construction and features and sold proximate to the subject's assessment date of January 1, 2009. These comparables sold from May 2008 through September 2009 for

prices ranging from \$250,000 to \$315,000 or from \$209.92 to \$281.25 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$259,320 or \$216.10 per square foot of living area including land, which is within the range established by these most similar comparables. Since only one comparable was lower than the subject on a square foot basis, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and no 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.

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.