



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

APPELLANT: Jeremy & Cristine Bautista  
DOCKET NO.: 09-04970.001-R-1  
PARCEL NO.: 09-16-308-001

The parties of record before the Property Tax Appeal Board are Jeremy & Cristine Bautista, the appellants, 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:** \$30,080  
**IMPR.:** \$62,000  
**TOTAL:** \$92,080

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 30-year old, two-story dwelling of frame construction containing 1,784 square feet of living area with a concrete slab foundation. The home features central air conditioning, a fireplace and an attached two-car garage of 546 square feet of building area. The property is located in Westmont, Downers Grove, DuPage County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants submitted information on three sales comparables located in the same subdivision and in close proximity to the subject. The properties were improved with a tri-level or two, two-story frame dwellings that were 29 or 30 years old. The comparables contain either 1,587 or 1,784 square feet of living area. Each home has central air conditioning and a garage of either 546 or 594 square feet of building area. One comparable has a fireplace and a shed. Each comparable also has a deck and/or patio. The sales occurred from May 2007 to May 2009 for prices ranging from \$248,500 to \$276,000 or from \$139.29 to \$173.91 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$92,080 which would reflect a market value of approximately \$276,240 or \$154.84 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$98,550 was disclosed. The subject's assessment reflects an estimated market value of \$296,302 or \$166.09 per square foot of living area including land using the 2009 three-year median level of assessments for DuPage County of 33.26%.

The board of review presented a spreadsheet of eight suggested equity comparables. None of the data included market information. The board of review's submission of equity comparables in response to the appellants' overvaluation argument is not responsive to the appeal and the evidence submitted by the board of review will not be further addressed in this matter.

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's assessment is warranted.

The appellants contend the assessment of the subject property is excessive and not reflective of its market value. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The appellants submitted a total of three comparable sales for the Board's consideration which were not rebutted or otherwise challenged by the board of review. The Property Tax Appeal Board has given less weight to appellants' comparable #3 due to its differing design and size as compared to the subject. The Board finds comparables #1 and #2 submitted by the appellants were most similar and in fact nearly identical to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables sold in October 2008 and May 2009 for prices of \$248,500 and \$266,357 or for \$139.29 and \$149.30 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$296,302 or \$166.09 per square foot of living area, including land, which is above the sales prices of these most similar comparables on this record. After considering the most comparable sales, the Board finds the appellants have demonstrated that the subject property's assessment is excessive in relation to its market value and a reduction is warranted in accordance with the appellants' 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

*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.