



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

APPELLANT: Kimberly Carpenter
DOCKET NO.: 10-01609.001-R-1
PARCEL NO.: 05-13-100-021

The parties of record before the Property Tax Appeal Board are Kimberly Carpenter, 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: \$22,650
IMPR.: \$47,205
TOTAL: \$69,855

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 1½-story dwelling of frame construction containing 1,152 square feet of living area. The dwelling was built in 1953 and features a full unfinished basement, central air conditioning, and a 2-car garage. The subject is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation based on the recent sale of the subject property. The appellant completed Section IV of the appeal form and submitted a settlement statement indicating the subject was purchased in August 2009 for a price of \$209,900. The appellant claims the subject was advertised for sale through a multiple listing service and the sale was not between family or related corporations. The subject had been on the market 88 days. The appellant also submitted the realtor's listing of the subject. Based on this record, the appellant requested the subject's assessment be reduced to \$69,966 which would reflect a market value of approximately \$209,919 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 \$96,240 was disclosed. The subject's total assessment reflects an estimated market value of \$289,183 or \$251.03 per square foot of living area including land using the 2010 three-year median level of

assessments for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted six comparable sales of 1, 1½ and 2-story dwellings of brick and/or frame construction built from 1926 to 1955. These dwellings range in size from 1,063 to 1,688 square feet of living area and feature full basements, two with finished area. Five comparables feature central air conditioning, four have fireplaces and four have garages that range in size from 324 to 528 square feet. They sold from July 2008 through June 2010 for prices ranging from \$293,500 to \$525,000 or from \$241.71 to \$336.54 per square foot of living area including land.

In an attached memo, the board of review disclosed the subject was sold in March 2009 for \$363,898 in a sheriff's sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant described the dwelling as having squatters and rodents living in the basement, which, according to the appellant, contributed to the lower market value. The appellant also took issue with the board of review's comparables, pointing out significant differences with the subject in condition, size, and features. The appellant also submitted an appraisal of the subject.

The Board finds it cannot consider the appraisal. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

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 supports 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 warranted.

The Board finds the appellant submitted documentation that the subject sold in an arm's-length transaction in August 2009 for \$209,900. The appellant also addressed the condition of the subject. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The board of review presented no credible evidence to indicate that the subject's sale was not an arm's-length transaction. The subject property was advertised for sale and there was no indication the parties were related.

The Board finds the board of review's market value evidence does not sufficiently refute the appellant's overvaluation argument. The board of review submitted six sales which differed or were significantly superior to the subject in aesthetic appeal, condition, age, size, style and/or features. The board of review did not refute or address the poor condition of the subject.

Based on this record, the Board finds the best evidence of market value is the sale of the subject property in August 2009 for \$209,900. The subject's total assessment reflects an estimated market value of \$289,183 which is greater than its recent purchase price. Since market value has been established, the 2010 DuPage county three-year median level of assessments of 33.28% shall apply.

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.

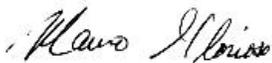


Chairman



Member

Member



Member



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: March 22, 2013



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.