



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

APPELLANT: Terry & Susan Martens
DOCKET NO.: 10-02395.001-R-1
PARCEL NO.: 03-14-311-017

The parties of record before the Property Tax Appeal Board are Terry & Susan Martens, 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: \$20,130
IMPR.: \$47,220
TOTAL: \$67,350

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,000 square foot parcel improved with a split level single family dwelling of frame and brick construction that contains 1,954 square feet of living area. The dwelling is 32 years old. Features of the home include a partial, unfinished basement, central air conditioning and an attached garage containing 842 square feet of building area. The property is located in Bensenville, Addison Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. The evidentiary documentation to support the overvaluation claim consists of four suggested comparables. The comparables had varying degrees of similarity when compared to the subject. The sale comparables sold from November 2009 to June 2010 for prices ranging from \$112,300 to \$303,500 or from \$74.22 to \$165.13 per square foot of living area, including land. The subject's assessment of \$104,210 reflects a market value of \$313,131 using the 2010 three-year average median level of assessments for DuPage County of 33.28% as determined by the

Illinois Department of Revenue. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$67,350 to reflect a market value of \$202,374.

The evidentiary documentation to support the inequity claim consists of nine suggested comparables. The comparables had varying degrees of similarity when compared to the subject. The equity comparables contained from 1,157 to 2,195 square feet of living area and had improvement assessments ranging from \$39,670 to \$73,350. The subject's improvement assessment is \$84,040 or \$43.03 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$49,350.

The appellants also appealed the subject's land assessment. Utilizing the same data as submitted for the inequity argument, the comparables were situated on parcels ranging in size from 7,500 to 21,275 square feet of land area. The comparables were described as having land assessments ranging from \$36,910 to \$40,600. The subject is situated on an 8,000 square foot parcel and has a land assessment of \$20,130. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$18,000.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

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. Adm. Code §1910.65(c)). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The Board finds the best evidence of market value in the record is the comparable sales submitted by the appellants. The Board finds the subject's assessment reflects a market value greater than the comparable sales presented by the appellants. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellants' argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal

Board. (86 Ill. Adm. Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds the subject's assessment reflects a market value that is in excess of the market values submitted in this record and a reduction in the subject's assessment commensurate with the appellants' request is justified.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was overvalued by a preponderance of the evidence herein and a reduction is warranted.

The appellants also claimed unequal treatment in the assessment process as one basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds no further reduction is warranted after application of the reduction based on overvaluation is applied.

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: April 19, 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.