



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

APPELLANT: Jill & Jeff Cline  
DOCKET NO.: 10-02712.001-R-2  
PARCEL NO.: 05-14-200-017

The parties of record before the Property Tax Appeal Board are Jill and Jeff Cline, the appellants, by attorney Joanne Elliott of Elliott & Associates, P.C., Des Plaines; 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:** \$103,850  
**IMPR:** \$166,790  
**TOTAL:** \$270,640

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling with 3,730 square feet of living area. The dwelling is approximately 100 years old had been rehabilitated. Features of the home include a full unfinished basement, central air conditioning and one fireplace. The subject property also has a detached two-car garage and coach house. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants provided evidence disclosing the subject property was purchased on February 1, 2010 for a price of \$815,000. The appellants submitted a brief and copies of two MLS listings disclosing the subject property was originally listed in February 2009 for a price of \$1,590,000 and taken off the market at a reduced price of \$1,295,000 after being on the market for 336 days. The subject property was subsequently relisted in January 2010 for a price of \$740,000 and sold for a price of \$815,000. The appellants also submitted a copy of an appraisal estimating the subject property had a market

value of \$775,000 as of January 1, 2010.<sup>1</sup> The appellants further submitted a copy of the board of review decision disclosing a total assessment of \$388,530, which reflects a market value of approximately \$1,165,710, rounded, when applying the statutory level of assessments. Based on this evidence the appellants requested the subject's assessment be reduced to \$258,307 to reflect the appraised value.

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 (3<sup>rd</sup> 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.Admin.Code §1910.65(c)). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record is the February 2010 purchase price for the subject property of \$815,000. The court has held that 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). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1<sup>st</sup> Dist. 1983). The record indicates the property was exposed on the open market and there was no showing the parties were related. The Board also finds the conclusion that the purchase price is reflective of fair cash value is further supported by the appraisal submitted by the appellants. The Board further finds the subject's assessment reflects a market value greater than both the purchase price and the appraised value presented by the appellants. The board of review did not timely submit 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

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<sup>1</sup> The appraisal indicated the appraised property was composed of two parcels identified by parcel numbers 05-14-200-017 and 05-14-200-016.

Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$815,000 as of January 1, 2010 and a reduction in the property's assessment to reflect the purchase price is appropriate.

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: February 22, 2013

*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.