



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

APPELLANT: Martin & Eileen Mueller & O'Connor  
DOCKET NO.: 10-03001.001-R-1  
PARCEL NO.: 07-06-100-047

The parties of record before the Property Tax Appeal Board are Martin & Eileen Mueller & O'Connor, 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:     \$57,350**  
**IMPR:     \$120,850**  
**TOTAL:    \$178,200**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,546 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement, central air conditioning, a fireplace and a 3-car garage. The property has a 18,339 square foot site and is located in Aurora, Naperville Township, DuPage County.

Appellant Martin Mueller appeared on behalf of the appellants before the Property Tax Appeal Board arguing overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellants submitted a grid analysis depicting two comparable sales and an appraisal estimating the subject property had a market value of \$521,000 as of October 7, 2011. The appraisal was prepared by Michael G. Schultz, a State of Illinois Certified General Real Estate Appraiser. In estimating the

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<sup>1</sup> Appellants withdrew the inequity argument at hearing.

market value of the subject property the appraiser developed the cost and the sales comparison approaches to value.

The appraiser estimated the subject property had an estimated market value of \$522,300 under the cost approach to value.<sup>2</sup>

Using the sales comparison approach the appraiser provided information on three comparable sales described as traditional dwellings that ranged in size from 3,278 to 3,988 square feet of living area. The dwellings were either 10 or 11 years old. Features of the comparables include a full finished basement, central air conditioning, one or two fireplaces and a 3-car garage. The comparables have sites ranging in size from 10,030 to 11,250 square feet of land area. The comparables sold from January 2011 to June 2011 for prices ranging from \$500,000 to \$550,000 or from \$137.37 to \$152.53 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$514,600 to \$521,400. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$521,000.

The appellants also submitted two additional sale comparables on their grid analysis. The two sales consist of 2-story homes located within one block of the subject that were each 11 years old. The brick and frame dwellings were located on sites containing 10,030 and 10,759 square feet of land area, respectively. Features include full, finished basements, central air conditioning, at least one fireplace and a 3-car garage. The homes contained 4,070 and 3,400 square feet of living area and sold in October 2009 and April 2010 for \$527,500 and \$410,000 or for \$129.61 and \$120.59 respectively per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$190,800 was disclosed. The subject's assessment reflects a market value of \$573,317 or \$161.68 per square foot of living area, including land, when applying the 2010 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

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<sup>2</sup> Data concerning the development of the cost approach was not included in the appraisal report, however, the report depicts a cost approach value of \$522,300 was derived.

In support of the subject's assessment the board of review submitted information on three comparable sales improved with 2-story dwellings of frame and masonry construction that range in size from 3,865 to 4,070 square feet of living area. The dwellings were constructed in either 1999 or 2000. Features of the comparables include a full basement, central air conditioning, a fireplace and a 3-car garage. Each comparable has the same neighborhood code as the subject property. The comparables sold from May 2009 to February 2010 for prices ranging from \$527,500 to \$605,000 or from \$129.60 to \$151.21 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 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); 86 Ill.Admin.Code §1910.63(e). 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 initially finds the appraiser was not present at the hearing to provide direct testimony or subject to cross-examination regarding his final value estimate or the methodologies used. Therefore, the Board gave this evidence no weight in its analysis. The Board will consider the raw sales data contained in the appraisal report along with both parties' comparable sale grids.

The Board finds the comparables submitted by both parties were generally similar to the subject in most respects. The parties submitted nine comparable sales for consideration. The Board gave less consideration to comparables #1 and #2 contained within the appraisal report based on their location being outside of the subject's neighborhood. The remaining

comparables sold for prices ranging from \$129.60 to \$151.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$161.68 per square foot of living area, including land, which is above the established range of the best comparables contained in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is not supported by the most comparable properties contained in this record and a 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.



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: February 21, 2014



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.