



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

APPELLANT: Richard & Deanne Appleton
DOCKET NO.: 10-03071.001-R-1
PARCEL NO.: 01-18-207-004

The parties of record before the Property Tax Appeal Board are Richard and Deanne Appleton, 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: \$28,000
IMPR: \$87,200
TOTAL: \$115,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single family dwelling of frame construction that contains 3,193 square feet of living area. The dwelling was built in 1965. Features of the home include central air conditioning, two fireplaces and an attached garage with 520 square feet of building area. The subject property has a 33,365 square foot site and is located in Wayne, Wayne Township, DuPage County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on four comparable sales improved with single family dwellings that ranged in size from 1,286 to 3,429 square feet of living area. The comparables were constructed from 1852 to 1975. The comparables sold from August 2009 to June 2010 for prices ranging from \$100,000 to \$424,500 or from \$73.53 to \$184.29 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$66,180 to \$165,060 or from \$40.63 to \$62.25 per square foot of living area.

The appellants also submitted six additional equity comparables improved with dwellings that ranged in size from 3,096 to 4,381 square feet of living area. The appellants describe the comparables as being improved with one ranch style dwelling, a part 1.5-story and part 2-story dwelling, two 1.5-story dwellings and one part two-story and part one-story dwelling. The appellants failed to provide the style of their comparable #4. These homes were built from 1934 to 1972. Their improvement assessments ranged from \$75,320 to \$161,420 or from \$21.78 to \$36.88 per square foot of living area. These same comparables had sites ranging in size from 13,728 to 91,243 square feet of land area with land assessments ranging from \$29,830 to \$71,670 or from \$.77 to \$2.17 per square foot of land area.

The appellants submitted a copy of the decision issued by the board of review establishing a total assessment of \$134,410, an improvement assessment of \$102,060 or \$31.96 per square foot of living area and a land assessment of \$32,350 or \$.97 per square foot of land area. The total assessment for the subject reflects a market value of approximately \$403,270 or \$126.30 per square foot of living area, including land, using the statutory level of assessments. Based on this evidence the appellants requested the subject's assessment be reduced to \$115,200.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of its 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 in part 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.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 on this basis.

The Board finds the best evidence of market value in the record are comparable sales #1 and #2 presented by the appellants. These comparables were most similar to the subject in size. The comparables sold for prices of \$424,500 and \$270,000 or for \$123.80 and \$92.40 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$403,270 or \$126.30 per square foot of living area, including land, which is above the range established by these sales on a square foot basis. The board of review did not timely

submit any evidence in support of the assessment of the subject property or to refute the appellants' market value 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.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellants' request is justified.

The Board further finds, after considering the reduction to the subject's assessment based on the market value finding herein, a further reduction based on assessment inequity is not justified.

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.