



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

APPELLANT: Linda Frauendorfer
DOCKET NO.: 10-03082.001-R-1
PARCEL NO.: 07-06-100-046

The parties of record before the Property Tax Appeal Board are Linda Frauendorfer, 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: \$54,860
IMPR: \$120,140
TOTAL: \$175,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of brick and frame construction that contains 3,672 square feet of living area. The subject dwelling is approximately 10 years old. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a three-car attached garage. The property has a 19,701 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$540,000 as of July 29, 2010. The appellant also identified two recent comparable sales improved with two-story single family dwellings of frame and brick construction with 4,070 and 3,400 square feet of living area, respectively. Each of the comparable dwellings was 11 years old and had similar features as the subject dwelling. These properties sold in October 2009 and April 2010 for prices of \$527,500 and \$410,000 or for \$129.61 and \$120.59 per square foot of living area, including land, respectively.

In support of the assessment inequity argument the appellant submitted descriptions and assessment information on four comparables. The comparables were improved with two-story dwellings of brick and frame construction that ranged in size from 3,400 to 4,070 square feet of living area. Each of the dwellings is 11 years old. The data provided by the appellant indicated the comparables had land assessments ranging from \$39,910 to \$47,390 or from \$3.71 to \$4.72 per square foot of land area. The comparables had improvement assessments ranging from \$124,470 to \$151,890 or from \$33.31 to \$40.13 per square foot of living area.

The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of \$197,350 which reflects a market value of approximately \$592,109 or \$161.25 per square foot of living area, including land, using the statutory level of assessments. The subject has a land assessment of \$54,860 or \$2.78 per square foot of land area and an improvement assessment of \$142,490 or \$38.80 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$175,000.

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 appellant contends 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 appellant 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 appraisal submitted by the appellant estimating the subject property had a market value of \$540,000 as of July 29, 2010 and the two sales provided by the appellant. The Board finds the subject's assessment reflects a market value greater than the appraised value presented by the appellant and greater than the two additional sales provided by the appellant. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's 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 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: January 31, 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.