



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

APPELLANT: Paul Rieger  
DOCKET NO.: 10-03341.001-R-1  
PARCEL NO.: 05-14-111-005

The parties of record before the Property Tax Appeal Board are Paul Rieger, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan, Chicago; 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: \$67,250  
IMPR: \$129,400  
TOTAL: \$196,650**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame construction that contains 2,532 square feet of living area. The dwelling was built in 1911 and is approximately 99 years old. Features of the property include a full basement that is 50% finished, central air conditioning, three fireplaces and a one-car detached garage. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant marked on the appeal form recent appraisal as the basis of the appeal. In support of the appeal the appellant submitted an appraisal estimating the subject property had a market value of \$590,000 as of December 17, 2009. The appraiser described the subject as being constructed in 1911 but having an effective age of 15 years. The appraiser further indicated the subject property had a full basement that was 50% finished. The report indicated the dwelling has had a two-story addition that was recently completed and the home had been completely remodeled on the interior.

The appellant also submitted information on three equity comparables that were improved with two-story dwellings ranging in size from 2,115 to 2,332 square feet of living area. The

dwellings were reported to range in age from 29 to 84 year old. Each comparable had an unfinished basement, two comparables had central air conditioning, each had a fireplace and two had garages. Their improvement assessments ranged from \$41.47 to \$49.29 per square foot of living area.

The appellant filed a copy of the board of review decision disclosing a total assessment of \$240,190, which reflects a market value of \$720,642 using the statutory level of assessments. The subject had an improvement assessment of \$172,940 or \$68.30 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$179,924.

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 appellant marked on the appeal form that recent appraisal was the basis of the appeal. 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 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 timely submitted in the record is the appraisal submitted by the appellant estimating the subject property had a market value of \$590,000 as of December 17, 2009. The Board finds the subject's assessment reflects a market value greater than the appraised value presented by the appellant.

The appellant also submitted information on three assessment comparables that had improvement assessments ranging from \$41.47 to \$49.29 per square foot of living area. The subject had an improvement assessment of \$172,940 or \$68.30 per square foot of living area, which is above the range established by the comparables.

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 arguments 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) &

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1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is 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.