



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

APPELLANT: Donald Miller  
DOCKET NO.: 10-03373.001-R-1  
PARCEL NO.: 01-21-101-019

The parties of record before the Property Tax Appeal Board are Donald Miller, 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:** \$58,150  
**IMPR:** \$83,517  
**TOTAL:** \$141,667

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject appeal consists of a residential property located in Wayne Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was overvalued and inequitably assessed. The subject's land assessment was not contested. In support of these claims, the appellant submitted an equity analysis detailing seven suggested comparables and one comparable sale. The comparables had varying degrees of similarity when compared to the subject. The assessment comparables had improvement assessments ranging from \$116,270 to \$139,310 or from \$37.31 to \$41.05 per square foot of living area. One comparable sold in March 2011 for \$467,000 or \$128.54 per square foot of living area including land.

The appellant also submitted the DuPage County Board of Review's final decision regarding the subject property. The subject property has a total assessment of \$193,740, which reflects an estimated market value of \$582,151 or \$187.85 per square foot of living area including land using DuPage County's 2010 three-year median level of assessments of 33.28% as determined by the

Illinois Department of Revenue. The subject property has an improvement assessment of \$135,590 or \$43.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. By letter dated July 13, 2012, the DuPage County Board of Review was found to be in default.

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 a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted documentation to demonstrate the subject property was overvalued and inequitably assessed. The board of review did not refute the evidence submitted by the appellant or submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's assessment request.

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: September 21, 2012

*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.