



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

APPELLANT: Arlene Anderson
DOCKET NO.: 10-03410.001-R-1
PARCEL NO.: 03-34-100-010

The parties of record before the Property Tax Appeal Board are Arlene Anderson, 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: \$33,570
IMPR.: \$6,370
TOTAL: \$39,940

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family residence of frame exterior construction containing 600 square feet of living area. Features of the home include a crawl-space foundation and central air conditioning. The dwelling is approximately 67 years old. The property is located in Addison Township, DuPage County, Illinois.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant submitted a grid analysis of four suggested comparable sales. The comparables are improved with one-story, one and one-half story or two-story dwellings of frame or frame and brick exterior construction. The comparables range in size from 1,060 to 1,215 square feet of living area and range in age from 47 to 60 years old. Two comparables have full finished or partially finished basements and two lack a basement. One comparable has central air conditioning and three comparables have garages ranging in size from 300 to 572 square feet of building area. The comparable sales occurred from August to December 2009 for prices ranging

from \$55,000 to \$100,000 or from \$47.17 to \$90.09 per square feet of living area including land.

The appellant also submitted the subject's 2010 notice of final assessment issued by the DuPage County Board of Review wherein the subject's final assessment of \$51,090 was disclosed. The subject's assessment reflects an estimated market value of \$153,516 or \$255.86 per square foot of living area including land, using DuPage County's 2010 three-year median level of assessments of 33.28%.

Based on this evidence the appellant requested the subject's assessment be reduced to \$22,000.

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 contends 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted four comparable sales for the Boards consideration. 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 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)).

The Board gave less weight to the appellant's comparable #2 due to its considerably larger lot size when compared to the subject. The Board also gave less weight to the appellant's comparable #4 due to its dissimilar two-story style when compared to the subject. The Board finds the remaining two comparables had varying degrees of similarity to the subject. The Board takes notice that the remaining comparables are significantly larger in size when compared to the subject. The sales occurred in August and September 2009 for the price of \$100,000 or \$90.09 and \$82.30 per square feet of living area including land, respectively. The

subject's assessment reflects an estimated market value of \$153,516 or \$255.86 per square foot of living area including land, which is above the assessment values of the comparables. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds a higher per square foot assessment for the subject is well justified given its smaller size. After making adjustments to the comparables for the differences in their dwelling size when compared to the subject, the Board finds 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.

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.