



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

APPELLANT: Michael F. & Linda Twomey  
DOCKET NO.: 10-03463.001-R-1  
PARCEL NO.: 09-11-425-016

The parties of record before the Property Tax Appeal Board are Michael F. & Linda Twomey, 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:** \$81,780  
**IMPR.:** \$53,180  
**TOTAL:** \$134,960

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family residence with 1,134 square feet of living area. The dwelling is 56 years old. Features include a full unfinished basement, central air conditioning, a fireplace and a 378 square foot garage. The property is located in Downers Grove Township, DuPage County.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellants submitted a grid analysis of five comparable sales located within two blocks of the subject property. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from December 2006 to November 2009 for prices ranging from \$277,500 to \$425,000 or from \$250.00 to \$366.73 per square feet of living area including land. Comparables #4 and #5 were razed subsequent to their sales.

The appellants also submitted a copy of the final decision issued by the DuPage County Board of Review establishing a total assessment for the subject of \$160,970. The subject's assessment

reflects a market value of approximately \$482,958 or \$425.89 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 \$134,955, which would reflect a market value of approximately \$404,905 or \$357.06 per square foot of living area including land using the statutory level of assessments.

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 appellants contend 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 (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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellants submitted five comparable sales for the Board's 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)).

In analyzing the appellants' suggested sales, the Board gave less weight to comparables #4 and #5 due to their being purchased as "teardowns" and do not represent the value of the subject's improved property. The Board also gave less weight to the appellants' comparable #1 due to its sale occurring greater than 36 months prior to the subject's January 1, 2010 assessment date. The Board finds the remaining two comparables submitted by the appellants were most similar to the subject. These comparables sold in March 2008 and June 2009 for prices of \$325,823 and \$277,500 or \$264.98 and \$254.12 per square feet of living area including land, respectively. The subject's assessment reflects a market value of approximately \$482,958 or \$425.89 per square foot of living area including land, which is above the market values of the best comparables in this record. Therefore, the Board finds the subject's assessment is excessive and a reduction in the subject's total assessment commensurate with the appellants' request 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: 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.