FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rhonda Goergen
DOCKET NO.: 10-03654.001-R-1
PARCEL NO.: 09-07-106-021

The parties of record before the Property Tax Appeal Board are Rhonda Goergen, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in 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:	$74,590
IMPR.:	$97,491
TOTAL:	$172,081

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 3,055 square feet of living area. The dwelling was built in 1975. Features of the home include an attached garage containing 960 square feet of building area. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The evidentiary documentation to support the overvaluation claim consists of three suggested comparables located from 0.22 to 1.9 miles from the subject. The comparables are two-story frame or brick and frame dwellings that were built from 1917 to 2006. One comparable is located in the same neighborhood as the subject. Detailed information regarding the basement area, air conditioning, number of fireplaces and/or other improvements was not submitted in support of the requested relief. The comparables contain from 2,701 to 3,150 square feet of living area. Three of the comparables sold from September

2009 to May 2010 for prices ranging from $400,000 to $580,000 or from $126.98 to $197.82 per square foot of living area, including land. The forth comparable is presumed to be a listing for $549,000 or $182.15 per square foot of living area, including land. The subject's assessment of $218,130 reflects a market value of $655,439 using the 2010 three-year average median level of assessments for DuPage County of 32.28% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested a reduction in the subject's assessment to $172,081 to reflect a market value of $517,070.

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.Adm. 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 comparable sales submitted by the appellant. The Board finds the subject's assessment reflects a market value greater than the comparable sales presented 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 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.Adm. Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds the subject's assessment reflects a market value that is in excess of the market values submitted in this record and a reduction in the subject's assessment is justified.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was overvalued by a preponderance of the evidence herein and a reduction 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.

Chairman

Member

Member

Member

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: December 21, 2012

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.