



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

APPELLANT: David Miller
DOCKET NO.: 10-03663.001-R-1
PARCEL NO.: 07-34-106-007

The parties of record before the Property Tax Appeal Board are David 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: \$76,060
IMPR: \$156,716
TOTAL: \$232,776

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 3,417 square feet of living area. The dwelling is 20 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, a hangar, a pool and an attached 3-car garage. The property is located in Lisle, Lisle Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The evidentiary documentation to support overvaluation claim consists of nine suggested comparables located from next door to two streets over from the subject. The comparables are one-story or two-story brick or frame dwellings that ranged in age from 20 to 28 years old. The comparables have full or partial basements, one or two fireplaces, and garages which range in size from a 2-car to a 4-car. Eight of the comparables have air conditioning, five have a hangar and one has a pool. The comparables contain from 2,486 to 3,859 square feet of living area. The comparables sold from July 2007 to August 2010 for prices ranging from \$325,000 to \$780,000 or from \$88.77 to \$259.65 per square foot of

living area, including other improvements and land. The subject's assessment of \$257,290 reflects a market value of \$773,107 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 \$232,776 to reflect a market value of \$699,447.

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 appellants' 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 commensurate with the appellant's request 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.

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: December 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.