



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

APPELLANT: Kelly Glisan
DOCKET NO.: 10-03668.001-R-1
PARCEL NO.: 10-05-203-002

The parties of record before the Property Tax Appeal Board are Kelly Glisan, 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: \$37,310
IMPR.: \$9,282
TOTAL: \$46,592

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame construction that contains 1,080 square feet of living area. The dwelling is 49 years old. Features of the home include a full, partially finished basement, central air conditioning, one fireplace and a detached garage containing 448 square feet of building area. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant 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 four suggested comparables located within the same zip code as the subject.¹ The comparables are one-story frame dwellings that were either 40 or 42 years old. Two comparables had partial finished basements. Each comparable also had air conditioning, a fireplace and a garage or carport ranging in size from 200 to 400 square feet of building area. The comparables contain from 1,040

¹ Additional evidence submitted by the appellant was untimely filed and will not be considered in this appeal.

to 2,991 square feet of living area. The comparables sold in October or December of 2010 prices ranging from \$125,000 to \$149,900 or from \$46.82 to \$144.13 per square foot of living area, including land. The subject's assessment of \$95,180 reflects a market value of \$288,401 using the 2010 three-year average median level of assessments for DuPage County of 32.28% as determined by the Illinois Department of Revenue.² Based on this evidence, the appellant requested a reduction in the subject's assessment to \$45,666 to reflect a market value of \$137,218.

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 gave more weight in its analysis to the appellant's comparables #2 and #3. 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.

² The "Notice of Final Decision" submitted by the appellant depicts a different parcel with an assessment of \$188,260. The Board of Review's Notes on appeal depict the subject's assessment of \$188,260. The subject's property record card depicts the subject's 2010 assessment of \$95,980, commensurate with the appellant's claim.

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.