



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

APPELLANT: Doug Bemiss
DOCKET NO.: 10-03773.001-R-1
PARCEL NO.: 09-12-111-014

The parties of record before the Property Tax Appeal Board are Doug Bemiss, 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 *prorated* assessed valuation of the property is:

LAND: \$97,230
IMPR: \$171,020
TOTAL: \$268,250

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling with 2,510 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, and a detached two-car garage. The dwelling is approximately 1 year old. The property is located in Hinsdale, Downers Grove Township, DuPage County.

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 two appraisals and a "Sworn Statement for Contractor and Subcontractor to Owner and to Title Insurance Company." The first appraisal depicts a market value for the subject of \$875,000 as of March 20, 2009. The second appraisal depicts a market value for the subject of \$800,000 as of October 1, 2010. The "Contractor's Statement depicts the subject dwelling was built for a total cost of \$430,238.30. The evidence depicts the

appellant purchased the subject land for \$417,000 in March 2008.¹ The appellant indicated on the appeal petition the subject was fit for occupancy on February 5, 2010 which was supported by a "Certificate of Temporary Occupancy Permit." The appellant also submitted a copy of the final decision issued by the DuPage County Board of Review establishing a total "prorated" assessment for the subject of \$366,990, which reflects a market value of approximately \$1,101,080 using the statutory level of assessments. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's appraised value.

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 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 sworn construction costs statement submitted by the appellant. The evidence depicts the land was purchased for \$417,000 and construction of the subject was completed for \$430,238 for a total market value of \$847,238. The evidence further depicts the subject was occupied on February 5, 2010. The Board finds the subject's prorated assessment reflects a market value greater than the actual costs of construction plus purchase of the land. 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)). Based on this record the Property Tax Appeal Board finds the subject property had a market value when

¹ The appellant also completed a sales grid analysis; however, the comparables used were also used as comparables in the appraisals and will not be further discussed herein.

completed of \$847,238 and a reduction in the subject's assessment is justified.²

² This decision reflects a prorated assessment as of date of occupancy of February 5, 2010.

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.