



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

APPELLANT: Patrick Smith  
DOCKET NO.: 11-02194.001-R-1  
PARCEL NO.: 09-16-204-010

The parties of record before the Property Tax Appeal Board are Patrick Smith, the appellant, by attorney Patrick J. Smith of The Law Office of Patrick J. Smith, in Downers Grove, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$34,530  
**IMPR.:** \$48,880  
**TOTAL:** \$83,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of brick exterior construction containing 1,000 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full unfinished basement, central air conditioning and a detached two-car garage of 600 square feet of building area. The property has a 10,780 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant's counsel waived the request for a hearing on this matter by a letter filed on October 31, 2012. The board of review previously presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal consisting of an exterior only inspection estimating the subject property had a market value of \$210,000 as of December 31, 2009. The appraisal

was prepared by Jeff Wakeland, a State of Illinois certified real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

In the report, the appraiser provided information on three comparable sales located .02 or .41 of a mile from the subject. The comparables are described as split-level or one-story dwellings of frame or frame and masonry construction that range in size from 960 to 1,079 square feet of living area. The dwellings range in age from 43 to 55 years old. Features of the comparables include a full basement, two of which are finished. Each home has central air conditioning and a one-car or a two-car garage. One comparable also has a fireplace. The comparables have sites ranging in size from 8,700 to 10,780 square feet of land area. The comparables sold from February 2008 to November 2009 for prices ranging from \$227,500 to \$235,000 or from \$217.79 to \$236.98 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject in location, condition, "above grade" area, dwelling size, below grade finished area, garage size and/or fireplaces, the appraiser estimated the comparables had adjusted prices ranging from \$208,550 to \$217,250 or from \$193.28 to \$226.30 per square foot of living area, including land. The appraiser noted that the subject is located on a through road with higher than normal traffic flow and thus, comparable #3 was adjusted down for street location. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$210,000 or \$210.00 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$83,410 was disclosed. The subject's assessment reflects a market value of \$251,614 or \$251.61 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

The board of review reported that the subject property receives a 10% permanent land reduction due to a busy street. While the subject's 2008 and 2009 assessments were confirmed by decisions of the Property Tax Appeal Board, the subject's 2011 assessment increased "due to prior year 2008 Board of Review reduction removed for uniformity for the 2011 General Assessment year."

As to the appellant's appraisal, the board of review noted that sale #1 in the report was a foreclosure and the downward location adjustment of \$22,750 for sale #3 was questioned in light of its location only .41 miles from the subject. Additionally, while the appraisal reports sale #1 occurred in July 2009 for \$232,500,

the board of review contends that this property sold in July 2009 for \$323,500.

As support for the subject's assessment, the board of review submitted information on three comparable sales. A map included by the board of review depicts both parties' comparables being relatively close in proximity to the subject property. The comparables presented are improved with one-story dwellings of frame or masonry construction that range in size from 1,000 to 1,200 square feet of living area. The dwellings were constructed from 1950 to 1966 with one property remodeled in 1969. Two of the comparables have a full unfinished basement and each home has a garage ranging in size from 440 to 624 square feet of building area. No other features of the comparable dwellings were provided in the grid analysis presented by the board of review. These comparables have sites ranging in size from 10,540 to 17,880 square feet of land area and each of the comparables has the same neighborhood code as the subject property. These comparables sold from May 2009 to January 2011 for prices ranging from \$205,000 to \$310,000 or from \$185 to \$310 per square foot of living area, including land, rounded.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

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 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant's appraiser analyzed three sales that were in close proximity to the subject, however, comparable #2 differs from the subject in design as a split-level dwelling and no adjustment was made for this difference. In addition, the Board finds the appraisal presents an opinion of value as of December 31, 2009, which is about one year prior to the assessment date at issue of January 1, 2011. Furthermore, comparable sales #1 and #3 in the appellant's appraisal were sold in July 2009 and February 2008 which are also not proximate in time to the assessment date of January 1, 2011.

The Board has also given reduced weight to board of review comparable #1 which property lacks a basement which is enjoyed by

the subject. The Board finds the best evidence of market value to be comparable sales #2 and #3 presented by the board of review which sold in January 2010 and May 2009 for prices of \$286,500 and \$310,000 or for \$239 and \$310 per square foot of living area, including land, rounded. The subject has an estimated market value as reflected by its assessment of \$251,614 or \$251.61 per square foot of living area, including land, which is below the sales prices of the two most similar comparables on this record in terms of overall value and within the range of these most similar comparables on a per-square-foot basis. These properties also sold proximate in time to the assessment date.

Based on this record, the Board finds the subject property is not overvalued based on its assessment and a reduction in the subject's assessment is not 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.

*Ronald 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: November 22, 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.