



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

APPELLANT: John Fremgen
DOCKET NO.: 11-02448.001-R-1
PARCEL NO.: 09-05-319-010

The parties of record before the Property Tax Appeal Board are John Fremgen, 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:	\$36,860
IMPR.:	\$ 4,830
PRORATE VALUE:	\$31,070
TOTAL:	\$72,760

Subject only to the State multiplier as applicable.

ANALYSIS

As of January 1, 2011, the subject parcel of 7,920 square feet of land area was improved with a one-story frame dwelling that contained 780 square feet of living area. This dwelling was built in 1952 and featured a 280 square foot garage. The subject property was sold in December 2010 for \$117,000 and a demolition permit was issued on March 29, 2011. The existing structure(s) were demolished on April 4, 2011. Construction of a new dwelling and garage were completed on October 17, 2011 when an occupancy permit was issued by the Village of Downers Grove. The new structure(s) consists of a two-story frame dwelling that contains 3,020 square feet of living area. The home was built in 2011 and features a full finished basement, two fireplaces and a 440 square foot garage. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation and reported only data concerning the original dwelling. In support of the overvaluation argument, the appellant submitted evidence

disclosing the subject property consisting of the dwelling that was built in 1952 was purchased on December 20, 2010 for a price of \$117,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor from Baird & Warner with agent Tammy Bobbitt, the property had been advertised on the open market through the Multiple Listing Service and it had been on the market for 125 days.

In further support of the transaction, the appellant submitted a copy of the Multiple Listing Service data sheet and the Settlement Statement, both of which reiterated the sale date and sale price reported by the appellant.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$39,000 and that a \$0 assessment be placed upon the improvement which in total would reflect the purchase price of \$117,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$84,220 was disclosed reflecting a land assessment of \$48,320; an improvement assessment of \$4,830 concerning the pro-rated assessment of the original structures; and a "prorate value" of \$31,070 concerning the newly constructed structures. The subject's total assessment reflects a market value of \$254,057, 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.

In support of the assessment of the subject property, the board of review submitted a memorandum detailing that the property was purchased, the demolition of the prior structure together with a demolition permit reflecting a "valuation" of \$8,750 and the construction/pro rated assessment placed on the newly constructed dwelling along with supporting documentation. With citation to Section 9-180 of the Property Tax Code (35 ILCS 200/9-180), 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 that, in light of the submissions of the parties and the applicable provisions of the Property Tax Code, a reduction in the assessed valuation of the subject property is warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the evidence in the record supports a reduction in the subject's assessment concerning both the land and the original improvement(s).

As to the appellant's initial claim for a zero assessment on the improvement presumably because the original structure was demolished in April 2011, the Property Tax Appeal Board finds no merit in that assertion. Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) is relevant and provides in pertinent part:

The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, . . . all improvements which were destroyed or removed. [Emphasis added.]

In addition, Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) is relevant and provides in pertinent part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. . . .

Computations under this Section shall be on the basis of a year of 365 days.

In light of these provisions of the Property Tax Code, where the property was not destroyed due to natural disaster or accidental means, the subject property would only be potentially entitled to a diminution in assessed value after the demolition which the board of review indicated occurred on April 4, 2011. Therefore, as of the assessment date of January 1, 2011 the original structure that was built in 1954 was to be assessed by the

assessing officials as set forth in the Property Tax Code until such time as demolition occurred or for a period of 94 days.

The only market value evidence in the record of the original structure and land was presented by the appellant through the December 20, 2010 purchase price of \$117,000 plus a building permit indicating the cost of demolition was estimated to be \$8,750. The land plus the former structure have a total assessment of \$53,150 which would reflect a market value of approximately \$160,332 when applying the 2011 three year median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue. The Board finds the total assessment of the subject original structure plus the land are excessive in light of the purchase price and demolition costs such that a reduction is warranted. In conclusion, the Property Tax Appeal Board finds a reduction in the subject's land assessment is warranted reflect the purchase price, demolition costs and considering the value attributed to the home which was demolished.

The Board further finds the appellant presented no evidence to challenge the pro-rated calculations developed by the assessing officials regarding the new improvement(s).

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: February 21, 2014



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.