



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

APPELLANT: Martin Schuck
DOCKET NO.: 11-02675.001-R-1
PARCEL NO.: 09-26-302-002

The parties of record before the Property Tax Appeal Board are Martin Schuck, 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: \$52,660
IMPR.: \$15,530
TOTAL: \$68,190

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story single-family dwelling of frame construction with approximately 1,118 square feet of living area. The dwelling was constructed in 1956. Features of the home include a crawl-space foundation and a detached four-car garage of 912 square feet of building area.

The property has an approximately 12,000 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends overvaluation with comparable sales and lack of assessment equity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$165,000 as of January 21, 2012, a year after the assessment date at issue of January 1, 2011. The appraisal contains three comparable sales and two "active" listings that sold or had asking prices ranging from \$135,000 to \$198,000 or from \$114.99 to \$184.21 per square foot of living area, including land. The comparables consist of one-story dwellings that were 54 to 64 years old. The homes range in size from 875 to 1,564 square feet of living area. Three comparables have central air conditioning and each has a one-car or a two-car garage.

The appellant also attached a printout regarding three "recently sold" comparables with sale prices ranging from \$60,000 to \$159,500. The printouts lacked any dwelling size data and therefore, do not allow a complete analysis of the similarities and/or dissimilarities of these properties to the subject.

In support of the inequity argument, the appellant submitted limited descriptive information on three comparables located within a block of the subject property. The comparables consist of one-story or 1.5-story dwellings of frame construction that were 53 years old and range in size from 1,056 to 1,626 square feet of living area. One comparable has a full basement and each has a garage. No other features of the comparables were provided in the Section V grid analysis prepared by the appellant.

Based on this evidence, the appellant requested an assessment reduction in the subject's assessment to \$81,430 which would reflect a market value of approximately \$244,290 or \$218.51 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,790. The subject's assessment reflects a market value of \$264,827 or \$236.88 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

As to the appellant's sales, the board of review contends that the sales occurred well after the assessment date of January 1, 2011. Moreover, four of the comparables in the appraisal report sold as foreclosures.

In support of its contention of the correct assessment the board of review through the Downers Grove Township Assessor's Office submitted a spreadsheet with information on seven equity comparables, three of which include sales data. The comparables consist of one-story frame dwellings that were built between 1954 and 1971. The homes range in size from 936 to 1,415 square feet of living area. Four of the comparables have full or partial unfinished basements. Each comparable has a garage ranging in size from 240 to 576 square feet of building area.

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

Conclusion of Law

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. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As to the board of review's contention that many of the appellant's comparable sales/listings were foreclosures, the Board takes notice that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to assessment date at issue, January 1, 2011.

The Property Tax Appeal Board has given reduced weight to the value conclusion of the appraisal report as it estimated the subject's market value as of January 21, 2012, a year after the assessment date at issue in this proceeding. Moreover, the appellant did not indicate that he was relying upon "recent appraisal" as a basis for this appeal, but rather was relying upon comparable sales and assessment equity. On this record, for purposes of the market value arguments, the Board will examine the sales and listings from the appraisal report along with the sales presented by the board of review.

The Board has given reduced weight to appellant's comparable sales/listings from the appraisal identified as #2 and #5 due to their larger dwelling size. The Board has also given reduced weight to board of review comparable sales #6 and #7 due to differences in age and date of sale, respectively. The most similar three sales and one listing presented by both parties presented sales or asking prices ranging from \$115 to \$187 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$264,827 or \$236.88 per square foot of living area, including land, which is above the range established by the best comparable sales and listing(s) in the record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the

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subject's assessment is warranted on grounds of lack of uniformity.

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.



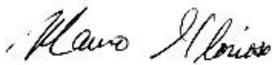
Chairman



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: August 22, 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.