



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

APPELLANT: John Urban
DOCKET NO.: 11-02678.001-R-1
PARCEL NO.: 10-05-300-011

The parties of record before the Property Tax Appeal Board are John Urban, 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: \$65,980
IMPR.: \$25,180
TOTAL: \$91,160

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 split-level single-family dwelling with 2,022 square feet of living area. The dwelling was constructed in 1972. Features of the home include an unfinished partial lower level, central air conditioning and a 552 square foot garage. The property has a 1.09-acre site and

is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$275,000 or \$136.00 per square foot of living area, including land, as of January 1, 2011. The appraiser analyzed three comparable sales of a split-level and two ranch-style homes which sold between June 2009 and October 2010 for prices ranging from \$146.59 to \$178.26 per square foot of living area, including land. The appraiser noted the subject suffers from external obsolescence due to its front exposure to a highway - Interstate 55.

The board of review submitted its "Board of Review Notes on Appeals" disclosing the total assessment for the subject of \$134,890. The subject's assessment reflects a market value of \$406,908 or \$201.24 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.

In response to the appellant's appraisal, the board of review noted the subject lot is substantially larger than each of the appraisal comparables and no adjustments to this size difference were made.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which were vacant land sales. The two improved sales were of homes built in 1987 and 1989 which contain 1,863 and 2,258 square feet of living area, respectively. These homes feature partial unfinished basements, a fireplace and a garage of 441 square feet. These two improved properties sold for \$310,000 and \$375,000 or \$166 per square foot of living area, including land, rounded.

In written rebuttal, the appellant contended the improved comparable sales presented by the board of review were not located in close proximity to the subject and "are in a developed area away from the highway." These homes have sewer and lack water as well as sidewalks. The appellant also asserted that vacant land sales #3 and #4 presented by the board of review were not appropriate for consideration for several reasons. The appellant also cited additional sales in close proximity to the subject as part of this rebuttal submission. Pursuant to the applicable rules, the Property Tax Appeal Board

has not considered the additional comparable sales submitted by the appellant in conjunction with his rebuttal argument. (86 Ill.Admin.Code §1910.66(c)).

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.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with a value conclusion of \$136.00 per square foot of living area. The board of review improved comparable sales #1 and #2 sold for prices of \$166 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$406,908 or \$201.24 per square foot of living area, land included, which is above both the appraised value and above the improved comparable sales presented by the board of review. Thus, the Board finds the subject property had a market value of \$275,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

Tracy 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: May 21, 2014

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.