



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

APPELLANT: Mark Holwerda
DOCKET NO.: 11-02724.001-R-1
PARCEL NO.: 05-03-112-059

The parties of record before the Property Tax Appeal Board are Mark Holwerda, the appellant, by attorney Laura Godek of Laura Moore Godek, PC, McHenry; 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: \$7,547
IMPR.: \$42,453
TOTAL: \$50,000

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 two-story townhouse/condominium of frame construction with 1,176 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area, central air conditioning and a two-car integral garage in the

basement. The property is located in Glendale Heights, Milton Township, DuPage County.¹

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 \$150,000 as of December 1, 2011. The purpose of the appraisal was for refinancing and the client was identified as Alliant Credit Union. The appraisal contained three sales and three listings that were located from .02 to .86 miles from the subject property with four being located in the subject's condominium project. The three sales occurred in August 2011 and September 2011 for prices ranging from \$130,000 to \$155,000. The three listings had prices ranging from \$143,000 to \$190,000.

The appellant also provided information on eleven comparable sales that were on the Residential Appeal form received by the Property Tax Appeal Board on April 18, 2012 and six comparable sales on the Residential Appeal form received by the Property Tax Appeal Board on May 28, 2013. Comparable #11 on the April 18, 2012 form and comparable #5 on the May 28, 2013 form was a common sale property located at 1105 Andover. Appellant's comparable sales #3 and #4 on the May 28, 2013 submission were the same properties as appraisal comparable sales #2 and #1, respectively.

Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,789. The subject's assessment reflects a market value of \$225,607 or \$191.84 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 support of its contention of the correct assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1 prepared by the Milton Township Assessor's Office listing the appellant's comparables and providing four additional comparable sales identified by the assessor's office.

¹ There was some discrepancy in the size of the subject dwelling. The appellant and the board of review both indicated the subject property had 1,176 square feet of living area. The appraisal submitted by the appellant indicated the townhome had 1,640 square feet of living area.

In rebuttal the assessor's office stated with respect to the appellant's comparables received on April 18, 2012, only one was located in the subject's neighborhood of Polo Club Pointe (1105 Andover Ct, PIN 05-03-112-075) and it was sold by a financial institution. With respect to the appellant's second set of comparable sales received in May 2013, the assessor's office asserted that only one sale occurred in 2010 and the five remaining sales occurred in 2011. The assessor's office also pointed out the appellant's appraisal was for lending purposes and dated December 1, 2011.

In support of the assessment the board of review submitted information on four comparable sales located in subject's neighborhood. Two comparables were described as two-story condos and two were described as 1-story raised ranch dwellings. The sales occurred from June 2008 to July 2010 for prices ranging from \$182,500 to \$232,200.

The board of review requested confirmation of the assessment.

In rebuttal appellant's counsel asserted that board of review sale #3 sold in 2008 and board of review sales #1 and #2 closed in 2009, which were more remote in time from the January 1, 2011, assessment date than were all of the appellant's comparables and the appraisal comparables. Counsel also commented on the differences in the board of review comparables from the subject dwelling in features and style.

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 as well as appellant's comparable sale #11 on the appeal form received April 18, 2012 and the comparables sales on the appellant's appeal form received on May 28, 2013. The appraisal had an estimate of value of \$150,000 as of December 1, 2011. As stated, the best sales presented by the appellant were the six sales on the

appeal form received on May 28, 2013, which included sale #11 on the initial appeal form filed by the appellant. These sales were described as townhomes located in the subject's Polo Club Pointe neighborhood that had 1,015 or 1,176 square feet of living area. The sales occurred from June 2010 to September 2011 for prices ranging from \$130,000 to \$184,500 or from \$110.54 to \$156.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$225,607 or \$191.84 per square foot of living area, including land, which is above the appraised value and above the range established by the best comparable sales in the record. Less weight was given the remaining comparables submitted by the appellant due to location. Less weight was given the four sales provided by the board of review due to style and/or the dates of sale not being as proximate in time to the January 1, 2011 assessment date at issue as were the best sales provided by the appellant. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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: May 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.