



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

APPELLANT: James Flowers
DOCKET NO.: 11-02773.001-R-1
PARCEL NO.: 09-31-409-004

The parties of record before the Property Tax Appeal Board are James Flowers, 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: \$47,500
IMPR: \$66,260
TOTAL: \$113,760**

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/bi-level dwelling of frame and brick construction with 1,855 square feet of living area. The dwelling was constructed in 1976. Features of the home include a partial unfinished basement, central air conditioning and an attached two-car garage of 552 square feet.

The property has a 13,896 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant contends overvaluation and lack of uniformity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables, three of the properties have recent sales data and each has assessment data. Based on this evidence, the appellant requested a total assessment reduction to \$90,050 which reflects a market value of approximately \$270,150 or \$145.63 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 \$122,110. The subject's assessment reflects a market value of \$368,356 or \$198.57 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.

The board of review set forth the appellant's comparables in a grid which indicated that dwelling sizes differed from the size(s) reported by the appellant, except for comparable #4. As to the appellant's comparables, the board of review also outlined in a memorandum the "adjustments" to the comparables based upon the assessor's cost approach methodology related to differences in bathrooms, fixtures, fireplaces, finished basements and/or other features. Also, the board of review noted that the sales occurred ten or eleven months after the assessment date at issue of January 1, 2011.

In support of its contention of the correct assessment the board of review submitted a spreadsheet with information on six comparables, three of which had recent sales data and each of which included assessment information.

Based on the foregoing information, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that his comparables #2 and #4 reflect recent renovations prior to sale and area housing trends over time, respectively. The appellant further reported that he disputes his assessment in part due to his bank reducing credit based on their determination of a reduction in the home's value.

Conclusion of Law

The appellant contends in part that 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.

Given the property record cards supplied by the board of review with regard to the appellant's comparables, the Property Tax Appeal Board has accepted the dwelling sizes and other descriptive information of the appellant's comparables as provided by the board of review.

As to the comparable sales, the Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sale #4. These three most similar comparables range in dwelling size from 1,570 to 1,872 square feet of living area and sold between November 2010 and December 2011 for prices ranging from \$150 to \$196 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$368,356 or \$199 per square foot of living area, including land, rounded, which is above the range established by the best comparable sales in this 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 subject's assessment is 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

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: August 22, 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.