



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

APPELLANT: Jeanine Antiporek  
DOCKET NO.: 11-02897.001-R-1  
PARCEL NO.: 10-06-200-007

The parties of record before the Property Tax Appeal Board are Jeanine Antiporek, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines, 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:       \$41,280**  
**IMPR:       \$63,140**  
**TOTAL:      \$104,420**

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 dwelling of brick and cedar construction with 2,361 square feet of living area and

with an approximately 1,936 square foot room above the garage.<sup>1</sup> The dwelling was constructed in 1950 and has had several updates in the past five to six years. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a two-car tandem garage. The property has a 1.82-acre site and is located in Darien, 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 for a refinance transaction estimating the subject property had a market value of \$315,000 as of September 6, 2011 based upon fee simple rights. The appraiser wrote in part in the addendum that the subject has a superior lot size which is a county mandate given that the property has well and septic systems and "warranted no additional value within this report." Based on this evidence, the appellant requested an assessment reduction reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,030. The subject's assessment reflects a market value of \$524,977 or \$222.35 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 part of the submission, the board of review through the township assessor noted that except for sale #3, all of the sales contained within the appellant's appraisal occurred after the January 1, 2011 assessment date. The township assessor also noted that the appraiser made no adjustment to the comparables for land size despite the subject's large size as compared to the comparables. To support land value, the township assessor provided three vacant land sales.

Also, in support of its contention of the correct assessment besides three vacant land sales, the board of review submitted information on one improved comparables sale that occurred in February 2008.

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

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<sup>1</sup> The assessing officials reported a dwelling size of 2,878 square feet whereas the appellant's appraiser reported having measured the subject at the time of inspection (see addendum). The Board finds that the appellant's appraiser presented the best evidence of the subject's dwelling size.

In rebuttal, counsel for the appellant contended that the board of review submitted raw/unadjusted and unconfirmed sales data. Additionally, the spreadsheet provided lacks sufficient detail for the Property Tax Appeal Board to adequately compare the suggested comparables to the subject property. As to the four sales presented, counsel for the appellant contends comparable #1 occurred too remote in time to the assessment date at issue to be indicative of the subject's market value as of the assessment date. Additionally, the vacant land sales should be given little or no weight.

### 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 an opinion of value of \$315,000 as of September 6, 2011. The board of review comparable sale #1 which occurred in February 2008 was deemed to be too remote in time to be indicative of the subject's market value as of the assessment date. Furthermore, the three vacant land sales presented by the board of review provided no substantive evidence of the value of the improved subject property.

The subject's assessment reflects a market value of \$524,977 or \$222.35 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$315,000 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.



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.