



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

APPELLANT: Renee Mousavi Dill
DOCKET NO.: 11-02926.001-R-1
PARCEL NO.: 05-14-123-001

The parties of record before the Property Tax Appeal Board are Renee Mousavi Dill, 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: \$63,946
IMPR: \$70,314
TOTAL: \$134,260**

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 single-family dwelling of frame construction with approximately 2,048 square feet of living area. The dwelling was constructed in 1916. Features of the home include a partial basement with finished area, a fireplace and a detached two-car garage. The property

has an 8,186 square foot site and is located in Glen Ellyn, Milton 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 fee simple rights for the subject property had a market value of \$405,000 as of August 11, 2011. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,446. The subject's assessment reflects a market value of \$438,751 or \$214.23 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 noted the appraisal was prepared for a mortgage finance transaction and has a valuation date more than eight months after the assessment date at issue of January 1, 2011. Additionally, appraisal sale #1 is in an inferior neighborhood "with [sic] backs up to tracks and commercial property." Also, appraisal comparable #4 is also outside of the subject's neighborhood.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where board of review comparable F is the same property as appraisal sale #3 and board of review comparable E is the same property as appraisal sale #2. The board of review also contends that the subject property was listed for sale as of March 1, 2011 for \$550,000, which asking price was reduced on August 1, 2013 to \$479,900. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contends that the data presented by the board of review consists of raw, unconfirmed sales with no documentation and no adjustments for differences from the subject. Additionally, three of the board of review's comparables are superior to the subject by having 100% finished basements as compared to the subject's partially finished basement.

Finally, as to the listing of the subject property, counsel asserted the property was listed with the Multiple Listing Service (MLS) on March 1, 2011; the asking price was reduced to

\$479,900 on April 29, 2011 and the listing was thereafter cancelled on August 1, 2011 "because there were no interested buyers." The property was then re-listed on the MLS in May 2012 and subsequently sold in August 2012 for \$430,000. As the sale occurred more than 1.5 years after the assessment date at issue, the appellant contends the value conclusion in the appraisal is more indicative of the subject's market value as of January 1, 2011 as it was only eight months after the assessment date.

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 \$405,000 as of August 11, 2011 which is further supported by board of review comparable sale E. The Property Tax Appeal Board has given little weight to board of review comparable sales C and D which sold in 2008 and 2009, dates much more distant from the valuation date at issue. The subject's assessment reflects a market value of \$438,751 or \$214.23 per square foot of living area, including land, which is above the appraised value. Moreover, the subsequent sale of the subject property in August 2012 for \$430,000 is further evidence that the subject's estimated market value as reflected by its assessment as of January 1, 2011 is excessive. On this record, the Board finds the subject property had a market value of \$405,000 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.