



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

APPELLANT: Patricia R. Caldwell  
DOCKET NO.: 11-03249.001-R-1  
PARCEL NO.: 09-11-120-030

The parties of record before the Property Tax Appeal Board are Patricia R. Caldwell, 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:** \$69,560  
**IMPR.:** \$69,340  
**TOTAL:** \$138,900

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 frame construction with 1,584 square feet of living area. The dwelling was constructed in 1966. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, an enclosed porch and a detached two-car garage.

The property has a 15,620 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted three separate appraisals of the subject property estimating a market value, respectively, of \$419,000 as of September 1, 2010, \$374,000 as of February 27, 2012 and \$375,000 as of April 6, 2012. The appraiser in the September 2010 report stated, in pertinent part, that "the subject and all sales are located on similar mature lots, centered around the Clarendon Hills downtown area." The appraiser gave most weight to comparable #3 "as it has similar gross living area, with a recent closed date [June 2010], and appears to have been similarly updated."

Based on the foregoing evidence, the appellant requested a total assessment of \$124,834 which reflects a market value of approximately \$374,502.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,750. The subject's assessment reflects a market value of \$469,834 or \$296.61 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 to the appraisal of September 2010, the board of review through the township assessor noted that the subject's lot size was not correctly stated. Also, it was asserted that the appraiser made no adjustments for differences in the effective ages of the comparables when compared to the subject; however, such adjustments were made to comparables #4 and #5. It was also asserted that differences in lot size were not adjusted in the appraisal. The board of review through the township assessor also noted the two other appraisals present value opinions long past the assessment date of January 1, 2011 with the majority of the sales analyzed having occurred also past the valuation date.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales, four of which were sales of improved property and comparables #5 and #6 reflected land sales, one as a tear down and one as vacant land, for land prices of \$25 and \$26.27 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

**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 Property Tax Appeal Board has given little weight to appellant's appraisals with value conclusions as of February 2012 and April 2012 as these reports opine values for the subject significantly after the assessment date at issue of January 1, 2011 and furthermore these appraisals were based upon consideration of sales that all occurred or were listed significantly after the valuation date at issue. Thus, these appraisals are less indicative of the subject's market value as of January 1, 2011.

The Board finds the best evidence of market value to be the appellant's appraisal with an estimated market value of \$419,000 as of September 1, 2010 which is approximately three months prior to the valuation date at issue. Moreover, of the six sales/listings considered in that appraisal report, the board of review submitted as its comparable sales #2 and #4 properties that were also presented as sales #1 and #2 in this appraisal report. The Board has given lesser weight to board of review comparable sale #1 as the appellant disputed the similarity of this property to the subject by providing the Multiple Listing Service data sheet and discussing that this property has a fully finished basement and additional bathrooms and bedrooms over the subject property. Reduced weight was also given to board of review comparable #3 as this dwelling is substantially smaller than the subject; accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The subject's assessment reflects a market value of \$469,834 or \$296.61 per square foot of living area, including land, which is above the appraised value in the report with a market value opinion of \$419,000 as of September 1, 2010 and also above the recent sale prices of \$389,000 established by the two best

comparable sales in the record presented by the board of review. On this record, the Board finds the subject property had a market value of \$419,000 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: 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.