FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Protter
DOCKET NO.: 11-03329.001-R-1
PARCEL NO.: 07-07-311-013

The parties of record before the Property Tax Appeal Board are Robert Protter, 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 ***no change*** 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:	$58,690
IMPR.:	$113,150
TOTAL:	$171,840

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 dwelling of brick and frame construction with 2,870 square feet of living area.[1]

[1] In rebuttal, the appellant's counsel reported an error in the appeal petition and corrected the subject's dwelling size to match the size reported by the assessing officials.

The dwelling was constructed in 1998. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has a 6,000 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $171,840. The subject's assessment reflects a market value of $518,371 or $180.62 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 a memorandum from the township assessor it was asserted that appellant's sale #1 was sold by a Real Estate Broker (see both Deed Transfer and Multiple Listing Service data sheet - pages 8-10). Comparable #2 from the appellant sold after the assessment date of January 1, 2011 and both comparables #2 and #3 differ in size from the subject dwelling. The comparables also differ from the subject in finished basement area, deck amenity and/or backing to a golf course. One of the comparables also has a busier street location.

In support of its contention of the correct assessment the board of review submitted information on three comparables sales which have golf course frontage like the subject, although none of the properties feature finished basement area like the subject. Board of review comparable #2 was the same property presented by the appellant as comparable #1.

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

In rebuttal, counsel for the appellant made arguments with regard to each of the board of review's suggested comparables. The appellant contends board of review comparable #1 does not reflect an arm's length sale of the property as a Lis Pendens was recored four months prior to the sale; the supporting documentation presented, however, indicated the property was listed on the open market through the Multiple Listing Service prior to its sale. Also, as to board of review comparable #3, the appellant contends that the sale was a "cash transaction"

and thus raises questions regarding the arm's length nature of the sale; this dwelling is also much smaller than the subject.

As to board of review comparable #2, it was noted that this is appellant's comparable #1 and should be given greatest weight; it is close in proximity to the subject and is located on the golf course like the subject. As to the sale transaction, the appellant contends that licensing requirements mandate brokers as sellers to disclose in writing their status as a real estate licensee and moreover, the appellant contends the seller did not list the property, but another agent was the broker.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board, with one common property presented by both parties. The Board finds the best evidence of market value to be these five comparables that have varying degrees of similarity and dissimilarity to the subject property. None of these comparables have finished basement area like the subject. These comparables sold for prices ranging from $130.00 to $175.71 per square foot of living area, including land. The subject's assessment reflects a market value of $518,371 or $180.62 per square foot of living area, including land, which is above the range established by the comparable sales in this record, but is justified given the subject's superior finished basement amenity. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: 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.