



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

APPELLANT: Debrah Ralph
DOCKET NO.: 11-03385.001-R-1
PARCEL NO.: 03-23-103-001

The parties of record before the Property Tax Appeal Board are Debrah Ralph, 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: \$36,410
IMPR.: \$48,120
TOTAL: \$84,530

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 2,125 square feet of living area. The dwelling was constructed in 1952. Features of the home include a concrete slab foundation, central air conditioning and an attached two-car garage. The property has a 15,520 square foot

site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. The appellant marked both "comparable sales" and "recent appraisals" as the bases of this appeal. No appraisal report was presented; instead, a Market Analysis performed by a Realtor with five sales was presented. Also, in support of the overvaluation argument, the appellant submitted information on four comparable sales in the Section V grid analysis. Additionally, the appellant submitted a two-page "Estimate of Home Market Value" prepared by Realtor Bob Shiga with an estimated market value ranging from \$205,000 to \$225,000.

Based on the foregoing evidence, the appellant requested a total assessment of \$77,000 which would reflect a market value of approximately \$231,000 or \$108.71 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 \$90,850. The subject's assessment reflects a market value of \$274,057 or \$128.97 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales. 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.

Given some duplication of properties, the Board finds that the parties submitted a total of 13 suggested comparable sales to support their respective positions before the Board. The Board

has given little weight to appellant's comparable #4 as this dwelling is substantially smaller at 1,102 square feet than the subject at 2,125 square feet. Reduced weight was given by the Board to comparables #3 and #4 from the appellant's Market Analysis as these dwellings were newer and/or differ in exterior construction from the subject; Market Analysis comparable #4 presented by the appellant was the same property as board of review comparable #1. Furthermore, reduced weight was give to Market Analysis comparable #5 which described the age of the existing dwelling as "NEW Proposed Construction" which suggests the property was being sold as a 'tear down' which would not make it comparable to the subject. The Board has also given reduced weight to board of review comparables #3, #4 and #5 as each of these properties sold in 2008, a date most distant from the assessment date at issue of January 1, 2011 and thus less likely to be indicative of the subject's market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3 with appellant's Market Analysis comparables #1 and board of review comparable sales #2 and #6. These most similar comparables sold for prices ranging from \$150,000 to \$360,000 or from \$63.03 to \$158.80 per square foot of living area, including land, with the most expensive dwelling having a basement that is 50% finished as compared to the subject's slab foundation. When this highest sale price is removed, the range of sales is \$150,000 to \$230,405 or from \$63.03 to \$129.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$274,057 or \$128.97 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis, but higher than the most similar comparables in overall value.

Based on this evidence and giving most weight to both appellant's comparable sale #1 which sold in April 2011 for \$190,000 and board of review comparable sale #2 which sold in June 2012 for \$230,405, the Board finds a reduction in the subject's overall assessment is 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.