



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

APPELLANT: Theresa Marrs
DOCKET NO.: 11-03478.001-R-1
PARCEL NO.: 05-14-217-016

The parties of record before the Property Tax Appeal Board are Theresa Marrs, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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: \$66,703
IMPR.: \$9,547
TOTAL: \$76,250

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 approximately 1,520 square feet of living area. The dwelling was constructed in 1952. Features of the

home include a full unfinished basement,¹ central air conditioning, a fireplace, a screened porch and an attached one-car garage. The property has an approximately .22-acre 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 subject property had a market value of \$230,000 as of January 1, 2011. Based on this evidence, the appellant requested an assessment reduction reflective of the appraised value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,780. The subject's assessment reflects a market value of \$346,244 or \$227.79 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.

Despite that the appraisal report presented by the appellant states that it was prepared for the appellant to estimate the value for tax purposes, the board of review asserted the appraisal was prepared for a lender/client to evaluate the property for a mortgage finance transaction.²

Additionally it was asserted that the comparables in the appraisal report were "not in the subject's neighborhood."

In support of its contention of the correct assessment the board of review submitted information on six comparable sales in the same neighborhood code assigned by the assessor as the subject property. 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

¹ The appellant's appraiser reported an unfinished basement and although the assessing officials reported a fully finished basement in their grid analysis, the underlying property record card for the subject dwelling reveals an unfinished basement.

² The board of review's submission included a grid analysis of appraisal comparables #1 through #3.

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. Little weight was given to board of review comparables B and D as these properties sold in January and October 2009, dates more remote in time to the valuation date at issue of January 1, 2011 and thus, less likely to be indicative of the subject's market value. Additionally little weight was given to board of review comparables C and E as these dwellings were much older than the subject and one was also a 1.5 story dwelling rather than a one-story like the subject.

The two remaining board of review comparable sales A and F are superior to the subject in number of bathrooms, number of fireplaces and/or in finished basement area(s). These two properties sold in November 2010 and May 2011 for prices of \$440,000 and \$679,000 or for \$270.94 and \$428.66 per square foot of living area, including land.

The subject's assessment reflects a market value of \$346,244 or \$227.79 per square foot of living area, including land, which is above the appraised value of \$230,000. On this evidence, the Board finds the subject property had a market value of \$230,000 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: September 19, 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.