



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

APPELLANT: Barbara Dukich
DOCKET NO.: 11-03533.001-R-1
PARCEL NO.: 03-11-309-006

The parties of record before the Property Tax Appeal Board are Barbara Dukich, 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: \$44,200
IMPR.: \$38,770
TOTAL: \$82,970

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 brick construction with 1,854 square feet of living area. The dwelling was constructed in 1955. Features of the home include

a partial basement,¹ central air conditioning,² a fireplace and a detached garage of 528 square feet. The property has a 13,000 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal and challenged both the land and improvement assessments of the subject property. In support of the overvaluation argument the appellant submitted information on four comparable sales located within 1.75-miles from the subject property. Based on this evidence, the appellant requested a total assessment of \$68,333 which would reflect a market value of approximately \$205,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,850. The subject's assessment reflects a market value of \$295,173 or \$159.21 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.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2

¹ While the appellant reports the dwelling has a partial basement, the assessing officials indicate the home has no basement which is also depicted on the property record card.

² The appellant also reports that the dwelling has central air conditioning whereas the assessing officials report the property does not have this feature.

and to board of review comparable #1 as each of these are frame dwellings which differ from the subject's brick exterior construction. The Board has also given reduced weight to board of review comparable #2 as this dwelling was built in 1972 and is thus newer than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with board of review comparable sales #3, #4, #5 and #6. These dwelling were similar to the subject in design, exterior construction, age and/or size. Each comparable has a basement, one of which also has finished area, whereas the assessing officials report the subject has no basement. These seven most similar comparables sold between September 2010 and March 2012 for prices ranging from \$155,000 to \$219,500 or from \$118.94 to \$163.04 per square foot of living area, including land.

The subject's assessment reflects a market value of \$295,173 or \$159.21 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value which does not appear justified on a per-square-foot basis given that the subject dwelling is larger than all of the most similar comparables and reportedly has no basement according to the assessing officials. The subject's estimated market value appears to be excessive when 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 parcel has an assessment of \$4.12 per square foot of land area which is substantially higher than any of the comparable parcels in the record without explanation by the assessing officials.

Based on the foregoing evidence and principles of real estate valuation, the Board finds reductions in the subject's land and improvement assessments are 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: September 19, 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.