



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

APPELLANT: Andrew Franklin
DOCKET NO.: 11-03535.001-R-1
PARCEL NO.: 03-10-305-011

The parties of record before the Property Tax Appeal Board are Andrew Franklin, the appellant, by attorney Whitney T. Carlisle of McCracken, Walsh & de LaVan in Chicago; 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: \$33,710
IMPR.: \$48,030
TOTAL: \$81,740**

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 1.5-story dwelling of brick and frame exterior construction with 1,765 square feet of living area. The dwelling was constructed in 1949. Features of the

home include a detached garage.¹ The property has a 17,490 square foot site and is located in Wood Dale, Addison 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 of one-story dwellings that are located in the same neighborhood code assigned by the assessor as the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$49,583 which would reflect a market value of approximately \$148,749 or \$84.28 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 \$81,740. The subject's assessment reflects a market value of \$246,576 or \$139.70 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 three 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board has given little weight to the three sales presented by the board of review as each of these properties sold between February 2008 and September 2009, which dates are more remote in time from the valuation date at issue

¹ The appellant reported a garage size of 364 square feet with no documentary support and the assessing officials reported a garage size of 686 square feet along with a property record card that includes a schematic of the property, including the garage of 24.5 feet by 28 feet.

of January 1, 2011 and thus, less likely to be indicative of the subject's market value as of the valuation date. The Board has also given reduced weight to appellant's comparable #2 as this home has a partial basement which the subject does not have.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 despite the fact that these are one-story dwellings as compared to the subject's 1.5-story design, these properties sold in January and April 2010 which is more proximate to the valuation date at issue. Also these dwellings do not have basements. These two most similar comparables sold for prices of \$154,000 and \$199,000 or for \$109.69 and \$151.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,576 or \$139.70 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 and appears to be justified given the subject's 1.5-story design and larger dwelling size in terms of its overall value. 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: 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.