



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

APPELLANT: Don & Shirley Swinkle  
DOCKET NO.: 11-03563.001-R-1  
PARCEL NO.: 09-24-108-002

The parties of record before the Property Tax Appeal Board are Don & Shirley Swinkle, the appellants, by attorney Richard D. Worssek of Worssek & Vihon, in Chicago, 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: \$65,510**  
**IMPR: \$74,480**  
**TOTAL: \$139,990**

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 (2-step ranch) dwelling of brick construction with 2,400 square feet of living area. The dwelling was constructed in 1979. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage of 792 square

feet of building area. The property has a 13,770 square foot site and is located in Willowbrook, Downers Grove 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, two of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story dwellings of brick construction that were 24 to 33 years old. The homes contain 2,250 or 2,429 square feet of living area and feature full or partial basements, one of which has finished area, central air conditioning and a two-car or a three-car garage. Two of the comparables have a fireplace. The properties sold between May and November 2010 for prices ranging from \$362,500 to \$425,000 or from \$161.11 to \$177.78 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$139,986 which reflects a market value of approximately \$419,958 or \$174.98 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 \$171,330. The subject's assessment reflects a market value of \$516,833 or \$215.35 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.

A map included in the board of review's submission depicts that both parties' comparables are in close proximity to the subject property.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, two of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story brick or frame and brick dwellings that were 23 or 32 years old. The homes range in size from 1,864 to 2,364 square feet of living area and feature full or partial basements, one of which includes finished area, a fireplace and a garage ranging in size from 532 to 575 square feet of building area. The comparables sold between September and December 2009 for prices ranging from \$425,000 to \$493,000 or from \$204 to \$228 per square foot of living area, including land, rounded. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant noted that each of the sales presented by the board of review occurred in 2009. Counsel further stated, "The market continued to decline between then and the 2011 lien date." Additionally, it was noted that board of review comparable sale #1 was a 1,864 square foot dwelling as compared to the subject dwelling of 2,400 square feet.

### 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1 due to the dwelling's smaller size when compared to the subject. The Board has also given reduced weight to board of review comparables #2 and #3 as these sales occurred in September and December 2009, dates which are less proximate in time to the assessment date of January 1, 2011 and thus are less likely to be indicative of the subject's estimated market value as of the lien date.

The Board finds the best evidence of market value to be the appellant's comparable sales which occurred most proximate in time to the assessment date of January 1, 2011. These homes are also similar to the subject in location, design, age, size and/or features. These three most similar comparables sold for prices ranging from \$362,500 to \$425,000 or from \$161.11 to \$177.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$516,833 or \$215.35 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

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: October 24, 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.