



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

APPELLANT: Daniel Dwyer  
DOCKET NO.: 11-03693.001-R-1  
PARCEL NO.: 06-07-203-020

The parties of record before the Property Tax Appeal Board are Daniel Dwyer, 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: \$38,480  
IMPR.: \$16,220  
TOTAL: \$54,700**

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 frame construction with approximately 1,355 square feet of living area. The dwelling was constructed in 1914. Features of the home include a full unfinished basement, a fireplace and a

detached two-car garage. The property has a 9,811 square foot site and is located in Lombard, York 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 \$165,000 as of January 1, 2011. The appraisal was prepared for the appellant for purposes of an "estimation of value for tax purposes." The appraiser utilized both the sales comparison and cost approaches to value. As to the subject property, the appraiser noted the home has deferred maintenance at several areas "on the exterior to include but not limited to soffit/fascia, garage roof, exterior stairs and siding." Photographs included with the appraisal report depict several of these issues.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect 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 \$75,480. The subject's assessment reflects a market value of \$227,692 or \$168.04 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.

As part of its submission, the board of review reiterated the four sales presented in the appellant's appraisal report and reported that sale #3 from the appraisal re-sold in July 2012 for \$191,000 or \$11,000 higher than the October 2010 purchase price of \$180,000 which was reflected in the appraisal report.

In support of its contention of the correct assessment the board of review through the York Township Assessor's Office submitted a spreadsheet with information on one comparable sale that occurred in September 2007 for \$255,000 or \$204.33 per square foot of living area, including land.

Based on this comparable sale, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 Board finds the best and only substantive evidence of market value to be the appraisal submitted by the appellant with an opinion of market value of \$165,000 as of January 1, 2011. The Board has given no weight to the single sale presented by the board of review which occurred in September 2007, a date too remote in time to the valuation date at issue of January 1, 2011 to be indicative of the subject's market value.

On this limited record, the Board finds the subject property had a market value of \$165,000 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: November 21, 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.