



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

APPELLANT: Rafael Cruz and Catherine Walma
DOCKET NO.: 11-03887.001-R-1
PARCEL NO.: 09-11-322-015

The parties of record before the Property Tax Appeal Board are Rafael Cruz and Catherine Walma, the appellants, 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: \$93,140
IMPR.: \$185,860
TOTAL: \$279,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a one-story dwelling of frame and brick construction with 3,554 square feet of living area. The dwelling was constructed in stages from 1953 to 2005. Features of the home include a partial basement that is unfinished, central air conditioning, a fireplace and a two-car garage. The property has a 14,047 square foot site and is

located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales. The comparables were improved with six, one-story dwellings and two, part two-story and part one-story dwellings that ranged in size from 1,144 to 3,490 square feet of living area. The dwellings were constructed from 1954 to 1988. Comparables #2, #5 and #6 had subsequent additions. The sales occurred from May 2008 to June 2010 for prices ranging from \$255,400 to \$775,000 or from \$207.35 to \$321.04 per square foot of living area, including land. In their analysis the appellants adjusted the building assessed values based on the sales prices. Based on this analysis the appellants asserted the subject's assessment should be reduced to \$231,294.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$288,790. The subject's assessment reflects a market value of \$871,161 or \$245.12 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 a grid analysis of the appellants' comparables and information on five additional comparables sales. Board of review comparable sales #1 through #4 were improved with two 1-story dwellings and two 1.5-story dwellings of frame or frame and brick construction that ranged in size from 1,186 to 2,203 square feet of living area. The dwellings were constructed from 1942 to 1954 with comparables #3 and #4 having subsequent additions. These sales occurred from March 2010 to April 2011 for prices ranging from \$285,000 to \$545,000 or from \$204.26 to \$247.39 per square foot of living area, including land. Board of review comparable #5 was identified as a land sale that sold in July 2010 for \$27.22 per square foot of land area.

In rebuttal the appellants asserted that board of review comparable sales #1 and #2 were one-story dwellings smaller than the subject property that sold after January 1, 2011. The appellants also contend board of review sales #3 and #4 were not one-story dwellings, unlike the subject property.

Conclusion of Law

The appellants contend 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 appellants 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 appellants' comparable sales #4 and #5 and board of review comparable sales #1 and #2. These comparables were improved with one-story dwellings that ranged in size from 1,186 to 2,907 square feet of living area. These properties sold from August 2009 to April 2011 for prices ranging from \$285,000 to \$690,000 or from \$204.26 to \$300.15 per square foot of living area, including land. The Board finds that appellants' comparable #4 and board of review sales #1 and #2 are significantly smaller than the subject and downward adjustments to the prices for size would be required. Appellants' comparable sale #5 was the comparable most similar to the subject property and sold for a price of \$237.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$245.12 per square foot of living area, including land, which is above three best comparable sales in the record on a square foot basis and greater than the most similar sale. The Board gave less weight to the remaining comparables based on date of sale and/or style. Based on this evidence the Board finds a reduction in the subject's assessment 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.



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: October 24, 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.