



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

APPELLANT: Robert Humpf
DOCKET NO.: 11-03930.001-R-1
PARCEL NO.: 05-03-104-033

The parties of record before the Property Tax Appeal Board are Robert Humpf, 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: \$5,900
IMPR.: \$39,040
TOTAL: \$44,940

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 two-story townhome of frame construction with 1,291 square feet of living area. The townhome was constructed in 1993 and features include a concrete slab foundation, central air conditioning, a fireplace and an attached 253 square foot garage. The property is located in Glendale Heights, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a Market Analysis prepared for the appellant by Mark Tarinelli of Pushpin Realty with limited information on seven comparable sales of townhomes that range in size from 947 to 1,089 square feet of living area. Based upon handwritten notes that modified the Market Analysis, the properties sold between December 2009 and March 2011 for prices ranging from \$89,900 to \$151,500 or from \$82.51 to \$147.84 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$39,847 which would reflect a market value of approximately \$119,541 or \$92.60 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 \$63,680. The subject's assessment reflects a market value of \$192,097 or \$148.80 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.

The board of review through the Milton Township Assessor's Office reiterated the appellant's seven comparable sales in a multi-page spreadsheet where for appellant's comparable #2 a sale price of \$152,000 from January 2010 was reported rather than the November 2010 sale price of \$94,900 which the appellant utilized; the assessor contends the sale of comparable #2 was a sheriff's sale and was not included in the sales ratio study. Also as to the appellant's comparables #1 and #3, the assessor contends these were foreclosures where the sellers were financial institutions and those sales were not included in the sales ratio study.

In support of its contention of the correct assessment, the board of review through the assessor submitted information on seven comparable sales identified as A through G where comparables D and F were the same properties as appellant's comparables #6 and #7, respectively. These comparable townhomes range in size from 947 to 1,291 square feet of living area. The comparables sold between April 2008 and June 2010 for prices ranging from \$140,000 to \$207,000 or from \$139.12 to \$171.59 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a two-page letter outlining area properties that sold in 2009 to 2011 with an analysis of the sales in various respects including an equity analysis. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not analyzed the appellant's rebuttal submission as the data either is repeating the sales previously submitted OR is presenting additional sales and/or equity arguments which are not permissible in conjunction with the submission of rebuttal. Nothing in the appellant's submission disputed the factual descriptions and/or reported sales prices of the comparables presented by the board of review/township assessor.

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 twelve comparable sales to support their respective positions before the Property Tax Appeal Board with two common properties among the parties. The Board has given reduced weight to board of review comparables A, B, C, E and G along with appellant's comparable #5 as each of these sales occurred in either 2008 or 2009, dates more remote in time to the valuation date as issue of January 1, 2011 and thus, less likely to be indicative of the subject's market value. The Board has also given greater weight to the appellant's comparable #2 sale price from November 2010 for \$94,900 rather than the January 2010 sale price of this property reported by the board of review.

The Board finds the most supportive evidence of market value to be appellant's comparable sales #1, #2, #3, #4, #6 and #7. These townhomes contain either 947 or 1,089 square feet of living area as compared to the subject townhome that contains 1,291 square feet of living area. These comparables sold between February 2010 and March 2011 for prices ranging from \$89,900 to \$151,500 or from \$82.55 to \$147.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$192,097 or \$148.80 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 both overall value and on a per-square-foot basis. The Board further finds that this high end price of the range also occurred in February 2010 or a date most distant from the assessment date of January 1, 2011.

Giving due consideration to dwelling size and date of sale from these most supportive sales, the Board finds the three best comparable sales are appellant's #1, #3 and #4 which sold between September 2010 and March 2011 for prices ranging from \$89,900 to \$115,000 or from \$82.55 to \$105.60 per square foot of living area, including land. Based on this evidence concerning the three most similar comparables that sold proximate in time to the assessment date of January 1, 2011, 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: 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.