



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

APPELLANT: Jane Tsatsis
DOCKET NO.: 11-03997.001-R-1
PARCEL NO.: 09-10-220-033

The parties of record before the Property Tax Appeal Board are Jane Tsatsis, 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: \$60,480
IMPR.: \$293,870
TOTAL: \$354,350

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 is improved with a part two-story, part three-story and part one-story dwelling of brick construction with 4,139 square feet of living area. The dwelling is approximately 11 years old being constructed in 2001. Features of the home include a full basement that is 25% finished, central air conditioning, three fireplaces and a two-car detached garage with 484 square feet. The property has a 9,180

square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on three comparable sales, comparables #1 through #3, that were improved with dwellings similar to the subject in style that ranged in size from 3,660 to 3,845 square feet of living area. The dwellings were constructed in 2001 and 2005. The appellant indicated each comparable had a finished basement, central air conditioning and a garage ranging in size from 483 to 493 square feet. Each comparable also had one or two fireplaces. These properties were located in the same assessment neighborhood as the subject property. The sales occurred from March 2010 to August 2010 for prices ranging from \$851,500 to \$1,155,000 or from \$232.65 to \$305.96 per square foot of living area, land included. The appellant was of the opinion the best comparable was sale #2 located at 150 Jane Court that sold in March 2010 for a price of \$851,500 or \$232.65 per square foot of living area, including land. The appellant indicated these comparables also had improvement assessments ranging from \$273,050 to \$291,390 or from \$71.01 to \$77.19 per square foot of living area.

With respect to the assessment inequity argument the appellant provided descriptions and assessment information on six comparables, three were described on the appeal petition and ten comparables were contained on Addendum B. The three comparables on the petition were described as being similar to the subject in style and ranged in size from 3,505 to 4,433 square feet of living area. Each comparable had a basement with one being partially finished, central air conditioning, one or two fireplaces and garages ranging in size from 420 to 550 square feet of building area. These three comparables had improvement assessments ranging from \$232,040 to \$290,500 or from \$66.20 to \$70.67 per square foot of living area. There were seven additional equity comparables on Addendum B. These comparables ranged in size from 3,393 to 5,133 square feet of living area and each was constructed in 2001. These properties had improvement assessments that ranged from \$236,120 to \$344,710 or from \$64.30 to \$71.77 per square foot of living area.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$283,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$379,430. The subject's assessment reflects a market value of \$1,144,585 or \$276.54 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 subject property has an improvement assessment of \$318,950 or \$77.06 per square foot of living area.

Appearing before the Property Tax Appeal Board on behalf of the board of review were Charles Van Slyke, board member, and Joni Gaddis, Chief Deputy Assessor for Downers Grove Township. By way of rebuttal testimony Ms. Gaddis testified that appellant's comparables #1, #2, #4, #5 and #6 were not shown on their assessment records to have finished basements. She also indicated the appellant's six comparables had one or two fireplaces compared to the subject's three fireplaces. Furthermore, appellant's comparable #5 had a different assessment neighborhood code than the subject property.

In support of the assessment Gaddis provided a grid analysis on three comparables. Comparable #1 was the same property as appellant's comparable #1. The two additional comparables were improved with part two-story and part one-story dwellings of brick construction that had 3,555 and 3,835 square feet of living area. These two additional comparables each had a full basement that were partially finished, central air conditioning, one fireplace and an attached garage with 540 or 725 square feet of building area. The three comparables sold from August 2010 to May 2011 for prices ranging from \$1,035,000 to \$1,125,000 of from \$272.49 to \$292.59 per square foot of living area, including land. These comparables had improvement assessments that ranged from \$273,050 to \$302,130 or from \$71.01 to \$78.78 per square foot of living area.

Gaddis made adjustments to appellant's comparables #1 through #6 and the board of review comparables based on different features relative to the subject property and arrived at adjusted improvement assessments ranging from \$72 to \$84 per square foot of living area compared to the subject's assessment of \$77 per square foot, rounded. Additionally, the six sales submitted by the parties had adjusted prices ranging from \$277 to \$303 per square foot of living area, rounded, compared to the subject's market value reflected by the assessment using the statutory level of assessment of \$275 per square foot of living area, rounded.

The board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant disagreed with comparables #2 and #3 identified by the assessor. She asserted that comparable #2 is an all brick home built by a well known builder that builds superior quality homes and the kitchen was updated prior to its sale in 2010. With respect to assessor's comparable #3 the appellant asserted this home was two years newer than the subject with a larger lot (11,400 square feet), a three-car attached garage and a finished basement. She indicated the marketing information on this home stated this property had a gourmet kitchen with custom cabinets and granite.

Conclusion of Law

The appellant contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted detailed descriptions on six comparables in support of their assessment equity arguments. These comparables had varying degrees of similarity to the subject property. These six comparables had improvement assessments ranging from \$65.53 to \$78.78 per square foot of living area. The subject has an improvement assessment of \$77.06 per square foot of living area. Only board of review comparable #3 had a higher improvement assessment on a per square foot of living area basis than the subject property. This comparable was two years newer than the subject property, had a full basement that was 50% finished compared to the subject's basement that was 25% finished and had a 725 square foot attached garage compared to the subject's 484 square foot detached garage. The Board finds these factors justify the subject property having a lower improvement assessment than this property on a square foot basis. Excluding this comparable the remaining properties have improvement assessments ranging from

\$65.53 to \$75.00 per square foot of living area. The Board finds the appellant and board of review had a common comparable identified as a property located at 148 Jane Court. This property was similar to the subject in age, relative size and features with an improvement assessment of \$71.01 per square foot of living area. The Board finds the subject's improvement assessment is above the range of the five best comparables in the record and above the assessment of the common comparable on a square foot basis. The Board also finds the appellant provided limited information on seven additional equity comparables that ranged in size from 3,393 to 5,133 square feet of living area and each was constructed in 2001. These properties had improvement assessments that ranged from \$64.30 to \$71.77 per square foot of living area, which tend to support the appellant's assessment inequity argument. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified. Based on this record, the Board finds the subject's improvement assessment should be reduced to \$71.00 per square foot of living area.

The appellant also argued 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). After considering the reduction to the subject's assessment based on assessment inequity, the Board finds a further reduction based on overvaluation is not justified.

The subject's assessment after making the adjustment based on assessment inequity totals \$354,350, which reflects a market value of \$1,068,929 or \$258.26 per square foot of living area, including land, when using the 2011 three year average median level of assessment for DuPage County of 33.15%. The sales provided by the parties had prices ranging from \$851,500 to \$1,155,000 or from \$232.65 to \$305.96 per square foot of living area, including land. The subject's market value reflected by the revised assessment is well within the range on a square foot basis and an overall price basis.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: November 21, 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.