



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

APPELLANT: Matt Satre  
DOCKET NO.: 11-04024.001-R-1  
PARCEL NO.: 07-13-401-010

The parties of record before the Property Tax Appeal Board are Matt Satre, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$100,300  
**IMPR.:** \$43,850  
**TOTAL:** \$144,150

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 multi-family dwelling of frame construction with 2,154 square feet of living area. The dwelling was constructed in 1910 and subsequently converted to a two-unit dwelling. Features of the home include a basement and a detached two-car garage. The property is located in Naperville, Naperville 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 located from four blocks to ½ mile from the subject property. Based on this evidence, the appellant requested a total assessment of \$105,000 which would reflect a market value of approximately \$315,000 or \$146.24 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 \$144,150. The subject's assessment reflects a market value of \$434,842 or \$201.88 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 rebuttal, the township assessor reported that appellant's comparable sales #1 and #2 were located in adjoining Lisle Township and appellant's comparable #3 was from a 2009 sales period. Additionally, the assessor noted that comparables #1 and #2 were considerably smaller than the subject dwelling and comparable #3 does not have a basement like the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales along with the assessor's remarks that there were few converted (2 unit) two-story area homes and even fewer that have recently sold. The assessor also presented a grid of three equity comparables which will not be further addressed in this decision as equity data is not responsive to the appellant's overvaluation complaint.

Based on the foregoing comparable sales data and remarks regarding the appellant's sales, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not 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 appellant's comparable #3 as this dwelling differs in foundation from the subject that has a basement.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review comparable sales. These most similar comparables sold between July 2008 and December 2010 for prices ranging from \$157,500 to \$325,000 or from \$134.92 to \$213.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$434,842 or \$201.88 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not 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. 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: January 23, 2015

*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.