



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

APPELLANT: David Cook
DOCKET NO.: 11-04109.001-R-1
PARCEL NO.: 07-12-409-015

The parties of record before the Property Tax Appeal Board are David Cook, the appellant, by attorney Herbert B. Rosenberg of Schoenberg, Finkel, Newman & Rosenberg LLC, in Chicago, 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: \$53,810
IMPR.: \$9,180
TOTAL: \$62,990

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 one-story dwelling of frame and masonry construction with 1,176 square feet of living area. The dwelling was constructed in 1955. Features of the home

include a partial unfinished basement, central air conditioning and a one-car garage. The property has an approximately 6,000 square foot corner site and 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 an appraisal estimating the subject property had a market value of \$190,000 as of January 1, 2011. Based on this evidence, the appellant requested an assessment reflective of 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 \$77,420. The subject's assessment reflects a market value of \$233,544 or \$198.59 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 response to the appeal, the Naperville Township Assessor noting that none of the comparable sales in the appellant's appraisal report have partial masonry exterior construction; one home was analyzed with a Cape Cod floor plan; the comparable dwellings are smaller than the subject; and one is older, lacks a basement and lacks a garage along with having a narrower lot than typical in the neighborhood. Additionally, the assessor contended no adjustment was made for the comparable that backs to an apartment complex; one comparable was characterized as in average condition which contradicts the assessor's understanding of condition issues that had to be resolved after purchase.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales where comparable #1 was the same property as appellant's appraisal sale #1.

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

In rebuttal, the appellant's counsel argued that the comparable sales presented by the board of review were only raw sales with no adjustments for differences from the subject property.

In addition, the appellant submitted a two-page letter prepared by the appellant's appraiser to address the township assessor's remarks. The subject's brick was "only face brick for cosmetic

purposes." Board of review comparable sale #2 has superior all brick exterior construction, a heated sun room and an oversized two-car garage with a superior site as compared to the subject. Also, the appraiser contended that the subject as a corner lot lacks sufficient depth and lacks a useable side yard. Board of review sale #3 occurred in 2009 which would require a time adjustment and the home has updates and superior features that are not present in the subject dwelling. The appraiser contended that board of review sale #4 occurred in May 2011 and should not be considered having occurred after the valuation date at issue. Furthermore, the appraiser asserted this dwelling has superior features and recent updates that are not present at the subject dwelling.

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 has given reduced weight to board of review comparable #3 which sold in April 2009, a date more remote in time to the valuation date at issue and thus, less likely to be indicative of the subject's market value. Reduced weight was also given to board of review comparables #2 and #4 as these dwellings differ from the subject in exterior construction, size, age and/or features and updates when compared to the subject. Moreover, the sales data presented by the board of review lack any adjustments for differences from the subject dwelling.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of market value of \$190,000 as of January 1, 2011. The subject's assessment reflects a market value of \$233,544 or \$198.59 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$190,000 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)).

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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: February 20, 2015

A. Portol

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.