



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

APPELLANT: Judith Bush
DOCKET NO.: 11-05803.001-R-1
PARCEL NO.: 09-19-209-027

The parties of record before the Property Tax Appeal Board are Judith Bush, the appellant, by attorney Terrence J. Benshoof in Glen Ellyn, 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: \$73,420
IMPR: \$60,430
TOTAL: \$133,850

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 part two-story and part one-story dwelling of frame and brick construction with 2,060 square feet of living area. The dwelling is approximately 41 years old. Features of the home include an unfinished basement,

central air conditioning, a fireplace and a two-car garage. The property has a 22,050 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of these arguments the appellant submitted an appraisal estimating the subject property had a market value of \$378,000 as of January 1, 2010. The appellant's evidence included a copy of a 2010 decision from the Property Tax Appeal Board under Docket No. 10-03360.001-R-1 lowering the subject's assessment to \$125,990.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$125,990.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,780. The subject's assessment reflects a market value of \$454,842 or \$220.80 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.

As to the appellant's evidence, the board of review argued the subject's lot is larger than all of the comparables submitted by the parties.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales.

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 a reduction in the subject's assessment is warranted.

¹ The appellant's appeal was marked as if assessment equity was being challenged; however, no assessment equity analysis was submitted. Based on this record the Board will not consider assessment inequity as a part of the appellant's argument.

As an initial matter, the Board finds the parties differ as to the size of the subject's lot. The appellant's appraiser reports the subject has a 22,050 square foot lot, but offered no support for this claim. The board of review reports in a letter that the subject has a 27,967 square foot lot based on a "Lot Dimensions Worksheet", of which the subject's lot dimension calculations are not clearly discernible. The subject's lot size recorded in its Property Record Card (PRC) is 27,964 square feet of land area. The Property Tax Appeal Board finds the subject's land size discrepancy will not impact the Board's decision but does find the subject's parcel is larger than each of the comparables' site.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #2. The Board gave less weight to the appellant's appraisal due to its effective date being January 1, 2010. The appraisal's selected comparables had sale dates that occurred greater than 13 months prior to the January 1, 2011 assessment date at issue. Likewise, the Board gave less weight to board of review comparable sale #3 due to its sale date occurring greater than 16 months prior to the assessment date at issue. The best board of review comparable sales sold for prices of \$368,500 and \$368,000 or \$175 and \$196 per square foot of living area including land, rounded. The subject's assessment reflects a market value of \$454,842 or \$220.80 per square foot of living area, including land, which is above the market values established by the best comparable sales in the record. 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: April 24, 2015



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.