



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

APPELLANT: Sandy Wunderlich  
DOCKET NO.: 12-03131.001-R-1  
PARCEL NO.: 08-18-402-008

The parties of record before the Property Tax Appeal Board are Sandy Wunderlich, the appellant, by attorney Dennis D. Koonce of Dennis Koonce Attorney at Law, in Frankfort, 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:** \$59,500  
**IMPR.:** \$500  
**TOTAL:** \$60,000

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 2012 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 construction with 960 square feet of living area. The dwelling was constructed in 1942. Features of the home include a

basement, central air conditioning<sup>1</sup> and a detached one-car garage. The property is located in Naperville, Lisle Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on April 12, 2012 for a price of \$180,000. Based on this evidence, the appellant requested a reduction in the subject's total assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,520. The subject's assessment reflects a market value of \$208,643 or \$217.34 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review through the Lisle Township Assessor's Office submitted information on eight comparable sales, five of which occurred in 2009 or 2010 and of the remaining three sales, two appear from the description to be two-story dwellings dissimilar to the subject's design. Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in April, 2012, approximately four months after the valuation date at issue of January 1, 2012, for a price of \$180,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length

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<sup>1</sup> The assessing officials did not report central air conditioning as a feature of the subject dwelling, but the Multiple Listing Service data sheet submitted by the appellant indicated the home does have central air.

transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 264 days. A copy of the data sheet revealed the original asking price was \$199,900 which was subsequently reduced to \$189,000 before the sale transaction. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price and date of closing.

The Property Tax Appeal Board finds the purchase price of \$180,000 is below the market value reflected by the assessment of \$208,643. The Board further finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board has given no weight to board of review comparable sales #4 through #8 which occurred in 2009 and 2010, dates more remote in time to the valuation date at issue and thus less likely to be indicative of the subject's market value as of the assessment date. The Board has also given no weight to board of review comparables #1 and #3 which appear to be two-story dwellings that differ from the subject subject's design. Finally, the Board has given reduced weight to board of review comparable #2 which is substantially larger in living area square footage than the subject dwelling.

Based on this record the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: March 20, 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.