



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

APPELLANT: Christine May
DOCKET NO.: 12-03245.001-R-1
PARCEL NO.: 09-22-200-042

The parties of record before the Property Tax Appeal Board are Christine May, 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: \$35,960
IMPR.: \$0
TOTAL: \$35,960

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 vacant parcel of land containing approximately 17,129 square feet of land area. The subject site is located in Willowbrook, Downers Grove 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 of vacant lots located within 1.5 blocks of the subject property. The comparable parcels range in size from 14,280 to 24,600 square feet of land area and sold between December 2010 and March 2013 for prices ranging from \$80,000 to \$145,000 or from \$3.25 to \$6.34 per square foot of land area. Based on this evidence, the appellant requested a total land assessment of \$28,333 which would reflect a market value of approximately \$85,000 or \$4.96 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total land assessment for the subject of \$48,670. The subject's assessment reflects a market value of \$146,068 or \$8.53 per square foot of land area, 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 response to the appellant's evidence, the board of review provided a memorandum contending that appellant's sales #1 and #2 were sold by "special warranty deed" and one of these comparables has significant retention/detention making it dissimilar to the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that occurred in the same neighborhood code assigned by the assessor as the subject property. The comparables contain either 24,120 or 24,750 square feet of land area and sold between January 2011 and March 2013 for prices ranging from \$149,500 to \$215,000 or from \$6.31 to \$8.68 per square foot of land area. Based on this evidence and argument, the board of review requested confirmation of the subject's land 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 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 #1 as the sale occurred in December 2010, a date more remote in time from the valuation date of January 1, 2012 and thus, is less likely to be indicative of the subject's estimated market value. Similarly, the Board has given reduced weight to board of review comparable #1 which occurred one month later in January 2011 and thus, similarly is less proximate to the valuation date at issue.

The Board finds the best evidence of market value to be the remaining four comparables presented by both parties which sold between June 2012 and March 2013 for prices ranging from \$6.20 to \$6.34 per square foot of land area. The subject's assessment reflects a market value of \$8.53 per square foot of land area, which is above the range established by the best comparable sales in this record and cannot be justified by one sale presented by the board of review, comparable #1, that sold in January 2011.

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.