



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

APPELLANT: Joseph Kruse
DOCKET NO.: 12-03260.001-R-1
PARCEL NO.: 08-22-306-002

The parties of record before the Property Tax Appeal Board are Joseph Kruse, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, 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: \$212,560
IMPR: \$81,272
TOTAL: \$293,832**

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 two-story dwelling of brick and frame exterior construction with 4,536 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a four-car garage. The

property has a 100,810 square foot site or 2.31 acres of land area and is located in Naperville, Lisle 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. Also attached to the appeal was a copy of an appraisal with an estimated market value as of June 21, 2012 of \$700,000. The brief of legal counsel filed with the appeal made no reference to the appraisal report and cited to the range of sales prices presented in the appellant's grid analysis.

Based on this evidence, the appellant requested a total assessment of \$293,832 which would reflect a market value of \$881,496 or \$194.33 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 \$349,900. The subject's assessment reflects a market value of \$1,050,120 or \$231.51 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.

The board of review responded to the appeal contending that none of the appellant's three sales were located in the same neighborhood code assigned by the assessor as the subject property. Appellant's comparable sale #3 reportedly was "dated" at the time of the transaction and after the sale a permit was obtained to remodel kitchen and bathrooms for \$175,000.

In support of its contention of the correct assessment the board of review through the Lisle Township Assessor's Office submitted information on three comparable sales that occurred in May 2009 and November 2010 for prices ranging from \$835,000 to \$1,650,000. Based on this evidence and argument, 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 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 #2 as this dwelling was substantially older than the subject dwelling. The Board has also given reduced weight to each of the board of review's sales which occurred in 2009 and 2010, which dates are more remote in time to the valuation date at issue of January 1, 2012 and thus, less likely to be indicative of the subject's market value. Moreover, two of the comparables were built in 1996 and 2002 making these homes substantially newer than the subject dwelling.

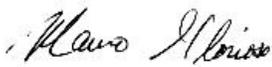
The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3. These most similar comparables sold in July and December 2011 for prices of \$177.65 and \$182.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,050,120 or \$231.51 per square foot of living area, including land, which is above the best comparable sales in this record. Based on this evidence the Board finds 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: 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.