



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

APPELLANT: Dale Crome
DOCKET NO.: 12-03272.001-R-1
PARCEL NO.: 09-13-404-012

The parties of record before the Property Tax Appeal Board are Dale Crome, 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: \$148,560
IMPR: \$118,000
TOTAL: \$266,560

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 part one-story and part two-story dwelling of frame construction with approximately 3,793 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial unfinished walkout-style basement, central air conditioning, a fireplace

and a detached two-car garage. The property has a 20,489 square foot site and is located in Burr Ridge, Downers Grove 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 \$800,000 as of May 26, 2012. The appraiser prepared a cost approach analysis and estimated a value for the subject of \$847,334. For the sales comparison approach to value, the appraiser analyzed four sales and two listings with various adjustments applied for an estimated value under this approach of \$800,000. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$307,530. The subject's assessment reflects a market value of \$922,959 or \$243.33 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 response to the appeal, the board of review through the township assessor asserted that the appellant's appraisal was prepared for a refinance transaction and the valuation date and sales considered occurred after the assessment date of January 1, 2012. In addition, the comparables considered were located in different neighborhoods than the subject and the appraiser made adjustments to only two of the comparables. The assessor also contended that appraisal sale #3 was a condo/townhome which differs from the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The township assessor reported these comparables are located in different neighborhoods than the subject as they are in more desirable locations, "but comparable to the subject." The differences were in class, building size and amenities. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's legal counsel argued that the board of review's suggested comparable dwellings were two-story homes, two of the comparables were superior to the subject and two of the comparables have more bathrooms and fixtures than the subject. In addition, one of the comparables has basement

finish and one of the comparables has a much larger garage than the subject. Counsel contends that significant downward adjustments are needed to each of these properties when compared to the subject.

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 the three comparables presented by the board of review which were admittedly located in different neighborhoods and did not provide any adjustments for differences from the subject. The Board further finds that the comparables as reported by the board of review were in superior location and were overall superior to the subject in various features, exterior construction and/or amenities.

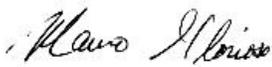
The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$800,000. The appraisal report depicted adjustments to the comparables for differences in land size, age, room count, gross living area, basement finish, garage size and/or fireplaces along with other adjustments for differences. The subject's assessment reflects a market value of \$922,959 or \$243.33 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 \$800,000 as of the assessment date at issue. Since market value has been established the 2012 three year average median level of assessments for DuPage County of 33.32% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.