



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

APPELLANT: Lois Grenke
DOCKET NO.: 12-03737.001-R-1
PARCEL NO.: 01-26-404-010

The parties of record before the Property Tax Appeal Board are Lois Grenke, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, P.C., in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 32,730
IMPR.: \$ 85,560
TOTAL: \$ 118,290

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 two-story and part one-story dwelling of brick construction with 3,232 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full basement that is 50% finished, two

fireplaces, central air conditioning and a 627 square foot two-car garage. The property has 21,999 square feet of land area and is located in Wayne Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four suggested comparable sales. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from August 2009 to November 2010 for prices ranging from \$245,000 to \$395,000 or from \$83.36 to \$168.89 per square foot of living area including land. The appellant presented no witnesses. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under questioning from the board of review, counsel indicated prior legal counsel prepared the evidence on behalf of the taxpayer. Counsel agreed comparables #1 and #2 are ranch style dwellings unlike the subject and all the comparables have fewer bathrooms than the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,290. The subject's assessment reflects a market value of \$355,012 or \$109.81 per square foot of living area including land when using the 2011 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 submitted information on four suggested comparable sales. The evidence was prepared by Bruce Mitchell, Deputy Assessor for Wayne Township. Mitchell was present at the hearing. Mitchell was qualified as an expert witness and provided testimony in connection with the evidence prepared.

The comparables submitted on behalf of the board of review had varying degrees of similarity when compared to the subject. The comparables sold from April 2011 to June 2012 for prices ranging from \$265,000 to \$330,000 or from \$114.55 to \$139.26 per square foot of living area including land.

With respect to the comparables submitted by the appellant, Mitchell testified appellant's comparables #1 and #4 are dissimilar ranch style dwelling when compared to the subject. Mitchell also testified appellant's comparable #2 does not have

a basement and all the comparables have fewer bathrooms, inferior to the subject.

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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight suggested assessment comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1, #2 and #4. Appellant's comparables #1 and #4 are smaller one-story style dwellings, dissimilar to the subject. Appellant's comparable #2 does not have a basement, dissimilar to the subject's full, partially finished basement. Additionally, appellant's comparable #4 sold in 2009, which is less reliable indicator of market value as of the subject's January 1, 2011 assessment date. The Board gave little weight to board of review comparables #2, #3 and #4 due to their smaller dwelling sizes when compared to the subject. The Board finds the remaining two comparable sales are more similar when compared to the subject in location, design, age, size and features. These comparables sold more proximate in time to the subject's January 1, 2011 assessment. These comparables sold for prices of \$330,000 and \$395,000 or \$134.17 and \$139.34 per square foot of living area including land. The subject's assessment reflects a market value of \$355,012 or \$109.81 per square foot of living area including land, which is less than the most similar comparable sales contained in this record on a per square foot basis. Based on this evidence, the Board finds no 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: May 22, 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.