



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

APPELLANT: Thomas Sullivan
DOCKET NO.: 13-02820.001-R-1
PARCEL NO.: 09-04-404-028

The parties of record before the Property Tax Appeal Board are Thomas Sullivan, 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: \$30,280
IMPR: \$107,600
TOTAL: \$137,880**

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 2013 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 brick and frame construction with 2,759 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central

air conditioning, a fireplace and a 420 square foot garage. The property has a 20,422 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

Appellant, Thomas Sullivan, appeared before the Property Tax Appeal Board contending assessment inequity and overvaluation as the bases of the appeal.¹ In support of these arguments the appellant submitted information on four comparables with one indicating a sale in January 2013.

The comparables ranged in size from 2,093 to 3,099 square feet of living area and had improvement assessments ranging from \$39 to \$43, rounded, per square foot of living area. The subject's improvement assessment is \$42, rounded, per square foot of living area. Comparable #1 sold in January 2013 for \$462,000 or for \$159, rounded, per square foot of living area, including land. The appellant's assessment reflects a market value of \$438,806 or \$159.01 per square foot of living area, including land. The appellant argued that comparable #1 is next door to the subject, is superior to the subject, and yet has an assessment approximately equal to the subject. The appellant argued the house next door has dual zoned heating, granite counter tops, air conditioning, part brick and stucco exterior, is newer and has a finished basement, which the subject does not enjoy. Based on this evidence, the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,210. The subject property has an improvement assessment of \$115,930 or \$42.02 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparables, two of which sold in May 2013.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as one basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

¹ At hearing the appellant withdrew the recent sale argument.

The parties submitted three comparable sales. The comparable sales sold for prices ranging from \$159 to \$185, rounded, per square foot of living area, including land. The subject's assessment reflects a market value of \$159, rounded, per square foot of living area, including land. The Board finds the subject is inferior to the property next door to the subject, yet both have similar assessments of \$159, rounded, per square foot of living area, including land. The Board finds the property next door to the subject was clearly superior to the subject in age, size, exterior construction, basement finish, zoned heating and cooling and other amenities. Therefore, the Board finds a reduction in the subject's assessment is warranted based on the evidence presented and the testimony of the appellant and the Downers Grove Chief Deputy Assessor, Joni Gaddis. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted.

After applying a reduction to the subject's assessment based on overvaluation, the Board finds no further reduction is warranted based on equity.

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

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting 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: August 21, 2015

A. Portol

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.