



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

APPELLANT: Timothy & Tina Buehler  
DOCKET NO.: 12-03238.001-R-1  
PARCEL NO.: 05-05-401-027

The parties of record before the Property Tax Appeal Board are Timothy & Tina Buehler, the appellants, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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:** \$11,200  
**IMPR.:** \$72,100  
**TOTAL:** \$83,300

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 frame construction with 2,232 square feet of living area. The dwelling was constructed in 1999. Features of the home include

a basement with finished area, central air conditioning,<sup>1</sup> a fireplace and an attached two-car garage. The property has an approximately 7,280 square foot site and is located in Wheaton, Milton 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 \$250,000 as of January 1, 2012. The appraiser prepared a cost approach analysis and estimated a market value for the subject of \$268,500. The appraiser also performed the sales comparison approach to value with analysis of three comparable properties located within one-half mile of the subject dwelling. The comparables sold in May and September 2011 for prices ranging from \$204,000 to \$260,000. Based on this evidence, the appellants requested a total 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 \$109,760. The subject's assessment reflects a market value of \$329,412 or \$147.59 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 reported that appraisal comparable #1 was a short sale and appraisal comparable #2 was a "bank REO sale."

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. Comparable #3 from the board of review is the same property as appellants' appraisal sale #3. Besides the common comparable, the board of review comparables sold in January 2010 and August 2011 for prices of \$345,000 and \$360,000. Board of review comparable #1 lacks a basement and its distance from the subject property was not reported. Board of review comparable #2 was reportedly built in 2013 which would indicate that its reported purchase price in August 2011 was either for a dwelling that was subsequently torn down or it was the purchase of a vacant lot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The assessing officials do not report the subject as having central air conditioning although the appellants' appraiser did report this feature for the home.

**Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants with an estimated market value of \$250,000. The Board has placed little weight on board of review comparable sales #1 and #2 as these properties differ in foundation and age when compared to the subject property. Moreover, board of review comparable #1 sold in January 2010, a date two years prior to the assessment date at issue and thus, less likely to be indicative of the subject's market value as of January 1, 2012.

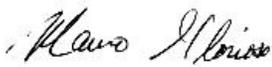
The subject's assessment reflects a market value of \$329,412 or \$147.59 per square foot of living area, including land, which is above the appraised value of \$250,000. The Board finds the subject property had a market value of \$250,000 as of the assessment date at issue. Since market value has been 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.

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Chairman



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Member



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Member

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Member



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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



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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.