



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

APPELLANT: Richard Salyer & William Mueller
DOCKET NO.: 12-03521.001-R-1
PARCEL NO.: 06-09-217-003

The parties of record before the Property Tax Appeal Board are Richard Salyer & William Mueller, the appellants, 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: \$33,790
IMPR.: \$10,190
TOTAL: \$43,980

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 one-story dwelling of frame construction with 840 square feet of living area. The dwelling was constructed in 1927. Features of the home include a full unfinished basement and central air conditioning. The property has a 7,000 square foot site and is located in Villa Park, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales of properties located within eleven blocks of the subject property. The comparables consist of one-story dwellings that range in size from 780 to 1,277 square feet of living area. Each comparable has a full or partial basement and central air conditioning. Three of the comparables have a one-car or a two-car garage. The sales occurred between March and December 2011 for prices ranging from \$50,000 to \$123,000 or from \$55.12 to \$150.00 per square foot of living area, including land. Based on this evidence, the appellants requested a total assessment of \$32,690 which would reflect a market value of approximately \$98,070 or \$116.75 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 \$43,980. The subject's assessment reflects a market value of \$131,993 or \$157.13 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story dwellings that were built between 1923 and 1927. The homes range in size from 838 to 1,269 square feet of living area. Each comparable has a full or partial basement and a two-car garage. The comparables sold between May 2009 and January 2012 for prices ranging from \$142,900 to \$235,000 or from \$170.53 to \$204.36 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this

burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to board of review comparables #1, #2 and #3 as these sales occurred in 2009 and 2010, dates more remote in time from the assessment date at issue of January 1, 2012 and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellants' comparable sales and board of review comparable sale #4. These five most similar comparables sold between March 2011 and January 2012 for prices ranging from \$55.12 to \$185.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$131,993 or \$157.13 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: 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.