



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

APPELLANT: Scott Behrendt
DOCKET NO.: 12-03575.001-R-1
PARCEL NO.: 01-04-104-004

The parties of record before the Property Tax Appeal Board are Scott Behrendt, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$40,760
IMPR.: \$99,850
TOTAL: \$140,610

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 is improved with a two-story dwelling of frame construction with 2,786 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 735 square feet

of building area. The property has a 16,200 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with a tri-level style dwelling and two, two-story dwellings of frame construction that range in size from 2,741 to 3,106 square feet of living area. The dwellings were constructed from 1969 to 1993. The comparables sold from October 2010 to April 2011 for prices ranging from \$315,000 to \$335,000 or from \$106.69 to \$114.92 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$108,322.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,610. The subject's assessment reflects a market value of \$421,999 or \$151.47 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 from the Wayne Township Assessor which included a statement and information on six comparable sales.

In rebuttal the township assessor asserted that the sales used by the appellant were not located in the subject's neighborhood. The assessor stated the appellant's comparables are all older, inferior homes to those located in the subject's neighborhood.

The assessor provided information on six comparable sales, three of which were located in the subject's neighborhood. The comparables were improved with two-story dwellings that ranged in size from 2,650 to 3,750 square feet of living area. The dwellings were constructed from 1992 to 2002. Each comparable had a basement with finished area, central air conditioning, one fireplace and a garage that ranged in size from 620 to 762 square feet of building area. These properties had sites ranging in size from 10,880 to 25,264 square feet of land area. The sales occurred from August 2010 to November 2011 for prices ranging from \$405,000 to \$495,000 or from \$132.71 to \$163.17 per square foot of living area, including land. The board of review requested confirmation of the subject's assessment.

In rebuttal appellant's counsel asserted that board of review comparables #1, #3 and #5 had sales prices per square foot below the market value per square foot reflected by the subject's assessment. Counsel also stated these sales were superior to the subject in terms of finished basement and number of fixtures. The taxpayer also argued the comparables provided by the board of review were raw/unconfirmed sales data. Appellant's counsel also argued that comparables #2 and #4 were not listed for a reasonable amount of time and were superior to the subject. She also argued board of review sale #6 was superior to the subject with a 100% finished basement.

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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the board of review comparable sales. Overall these comparables were more similar to the subject in location, style and age than were the comparables provided by the appellant. These most similar comparables sold from August 2010 to November 2011 for prices ranging from \$405,000 to \$495,000 or from \$132.71 to \$163.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,999 or \$151.47 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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



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: September 18, 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.