



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

APPELLANT: Michael A. & Alina T. Beebe
DOCKET NO.: 12-03984.001-R-1
PARCEL NO.: 03-35-300-018

The parties of record before the Property Tax Appeal Board are Michael A. and Alina T. Beebe, the appellants, 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: \$40,270
IMPR.: \$11,060
TOTAL: \$51,330

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 is improved with a one-story single family dwelling of brick and frame construction with 1,007 square feet of living area. The dwelling was constructed in 1954. Features of the home include a crawl space foundation, central air conditioning, a carport and a detached garage with 672 square feet of building area. The property has a 7,965 square foot

site and is located in Elmhurst, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with five, 1-story dwellings and one, 2-story dwelling of brick or frame and brick construction that ranged in size from 1,007 to 1,364 square feet of living area. The dwellings were constructed in 1954. None of the comparables had a basement, five comparables had central air conditioning and five comparables had garages ranging in size from 258 to 360 square feet of building area. These properties had sites ranging in size from 6,050 to 14,310 square feet of land area. The comparables sold from June 2010 to November 2012 for prices ranging from \$129,000 to \$162,000 or from \$109.97 to \$160.87 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$56,333.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,130. The subject's assessment reflects a market value of \$201,471 or \$200.07 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 a grid analysis of the appellant's comparables and information on five additional comparable sales identified by the township assessor. Also submitted were copies of the subject's property record card and the property record cards associated with the comparables submitted by the parties.

The evidence disclosed that the dwellings located on appellant's comparables #3 and #4 were replaced by new two-story dwellings constructed in 2013. Dividing the purchase prices of the comparables of \$135,000 and \$150,000 by their respective land areas of 7,791 and 14,310 square feet, results in unit values of \$17.33 and \$10.48 per square foot of land area, respectively.

¹ Included with the appellants' evidence was a grid analysis prepared by the Addison Township Assessor's Office of three of the appellants' comparables and five additional comparables. The Board gave this evidence no weight as the board of review submitted a different grid analysis prepared by the township assessor to the Property Tax Appeal Board to support its contention of the correct assessment in this appeal.

The five additional comparables sales were improved with one-story dwellings of brick construction that ranged in size from 1,007 to 1,548 square feet of living area. The dwellings were constructed from 1951 to 1972. Three comparables had basements with one being 25% finished. Three of the comparables had central air conditioning, one comparable had a fireplace and each comparable had a detached or attached garage that ranged in size from 280 to 528 square feet of building area. The comparables sold from May 2010 to July 2013 for prices ranging from \$195,000 to \$335,000 or from \$193.64 to \$238.44 per square foot of living area, including land.

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 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 appellants' comparable sales excluding sales #1 and #4 and board of review comparable sale #3. These five comparables were most similar to the subject in style, size and amenities. These comparables also sold most proximate in time to the assessment date at issue. These comparables sold from December 2010 to July 2012 for prices ranging from \$129,000 to \$195,000 or from \$128.10 to \$193.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,471 or \$200.07 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given appellants' comparable sale #1 and board of review sale #2 due to date of sale. Less weight was given appellants' sale #4 due to style and size. Less weight was given board of review sales #1, #4 and #5 due to the fact that each had a basement, each differed from the subject in size, comparable #5 differed from the subject in age and board of review sale #1 did not occur proximate in time to the assessment date. Based on this

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evidence the Board finds a 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

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: September 18, 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.