



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

APPELLANT: William Eichenberger
DOCKET NO.: 13-02733.001-R-1
PARCEL NO.: 01-26-101-024

The parties of record before the Property Tax Appeal Board are William Eichenberger, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, 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: \$50,590
IMPR.: \$151,960
TOTAL: \$202,550

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 two-story and part one-story dwelling of brick and stucco construction with 4,650 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full walkout-style

unfinished basement, central air conditioning, a fireplace and a three-car garage of 775 square feet of building area. The property has a 108,029 square foot site and is located in West Chicago, 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, which are located in different neighborhood codes assigned by the assessor than the subject property. The comparables are described as two-story dwellings of brick and frame construction that were 11 to 22 years old. The homes range in size from 4,056 to 5,502 square feet of living area and have basements, two of which are walkout-style and one of which has finished area. Each comparable has central air conditioning, one to three fireplaces and a three-car or nine-car garage. The properties were sold in February or September 2012 for prices ranging from \$444,375 to \$550,000 or from \$100 to \$120 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$170,500 which would reflect a market value of approximately \$511,500 or \$110.00 per square foot of living area, including land, which is the average per-square-foot market value of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,550. The subject's assessment reflects a market value of \$607,893 or \$130.73 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response, the board of review submitted a document entitled "Assessor's Notes" along with a grid analysis of eight comparable sales. The notes assert that appellant's counsel presented three sales that are "selectively low sales." Comparables #1 and #2 were described as inferior to the subject in quality and features and comparable #2 was older. Appellant's comparable #3 reportedly had condition issues at the time of sale which has been confirmed by the assessor's inspection of the property.

In support of its contention of the correct assessment the board of review through the assessor submitted information on eight comparable sales located in the unincorporated area and in

Wayne. These comparable properties consist of a 1.5-story and seven, two-story dwellings that were built between 1979 and 1999. The homes range in size from 3,685 to 5,634 square feet of living area. Each comparable has a basement, seven of which have finished area. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 704 to 1,077 square feet of building area. Three of the comparables have a pool and one has a stable. These properties sold between August 2011 and May 2013 for prices ranging from \$527,000 to \$790,000 or from \$120.65 to \$144.17 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its larger living area and nine-car garage which are both significantly different from the subject dwelling and also this comparable's reported condition issues at the time of the sale. The Board has also given reduced weight to board of review comparables #1, #2, #6 and #8 as these homes differ in living area square footage as compared to the subject. The Board has given reduced weight to board of review comparable #7 that was built in 1979 as compared to the subject that was built in 2005.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #3, #4 and #5. These most similar comparables sold between August 2011 and November 2012 for prices ranging from \$444,375 to \$740,000 or from \$109.56 to \$144.17 per square foot of living area, including land. The

subject's assessment reflects a market value of \$607,893 or \$130.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported given the subject dwelling's newer age as compared to these otherwise most similar comparable properties. 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.