



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

APPELLANT: Eric & Brigette Bell  
DOCKET NO.: 13-02744.001-R-1  
PARCEL NO.: 06-01-323-007

The parties of record before the Property Tax Appeal Board are Eric & Brigette Bell, the appellants, 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:** \$73,970  
**IMPR:** \$276,140  
**TOTAL:** \$350,110

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 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 two-story dwelling of brick construction with 4,891 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement, central air conditioning, three fireplaces and an attached three-car garage. The property also has a "Sport

Court." The subject has a 12,750 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales. The comparables consist of two-story brick and frame dwellings that were 7 or 12 years old. The homes range in size from 3,909 to 5,090 square feet of living area and feature basements, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The properties sold between May and November 2012 for prices ranging from \$870,000 to \$990,000 or for \$195 or \$235 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$339,652 which would reflect a market value of approximately \$1,018,956 or \$208.33 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 \$350,110. The subject's assessment reflects a market value of \$1,050,750 or \$214.83 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 to the appeal, the board of review submitted a memorandum, a grid analysis of five comparable sales and a location map of both parties' comparables prepared by the township assessor's office. Based on the map, the assessor asserted that the appellants' comparables were not as proximate to the subject as the comparables presented by the board of review.

In support of the subject's assessment, the board of review presented five comparables that consist of two-story frame, brick or frame and brick dwellings that were built between 1897 and 2013. The homes range in size from 3,246 to 5,340 square feet of living area. Each comparable has a basement and a two-car or a three-car garage. The properties sold between January 2011 and August 2013 for prices ranging from \$835,000 to \$1,550,000 or from \$181.65 to \$366.00 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 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 reduced weight to board of review comparable #5 which is significantly older and smaller than the subject property.

The Board finds the best evidence of market value to be the appellants' comparable sales and board of review comparable sales #1 through #4. The comparables have varying degrees of similarity to the subject property in location, age, size and/or features. These most similar comparables sold between January 2011 and August 2013 for prices ranging from \$870,000 to \$1,550,000 or from \$181.65 to \$366.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,050,750 or \$214.83 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.

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Chairman



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Member



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Member



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Acting Member



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Member



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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



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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.