



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

APPELLANT: George Yohannan  
DOCKET NO.: 13-02787.001-R-1  
PARCEL NO.: 06-14-113-023

The parties of record before the Property Tax Appeal Board are George Yohannan, 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: \$36,110  
IMPR.: \$50,050  
TOTAL: \$86,160**

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 1.5-story dwelling of frame construction with 1,242 square feet of living area. The dwelling was constructed in 1949. Features of the home include central air conditioning and a one-car garage. The property has a 6,650 square foot site and is located in Elmhurst, York 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 located in various neighborhood codes assigned by the assessor as compared to the neighborhood code assigned to the subject property. The comparables consist of a split-level and two, Cape Cod dwellings that were 49 to 76 years old. The homes range in size from 1,092 to 1,363 square feet of living area. Two of the comparables have basements, one of which has finished area. Each home has central air conditioning and one has a fireplace. The comparables each have a two-car garage and sold between January and September 2012 for prices ranging from \$194,000 to \$225,500 or from \$142 to \$197 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$72,174 which would reflect a market value of approximately \$216,522 or \$174.33 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 \$86,160. The subject's assessment reflects a market value of \$258,583 or \$208.20 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 data gathered by the York Township Assessor's Office. In the submission, it was noted that none of the appellant's comparables are located close in proximity to the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of three, 1.5-story and three, split-level dwellings that were built between 1943 and 1967. Each comparable has a basement/lower level ranging in size from 318 to 1,050 square feet of building area. These comparables also have a two-car garage and sold between January 2011 and October 2012 for prices ranging from \$215,000 to \$340,500 or from \$177.10 to \$264.17 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 through #3 which sold between January and July 2011, which sale dates are more remote in time from the January 1, 2013 assessment date and therefore, less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #4 through #6. The comparables have varying degrees of similarity to the subject dwelling in design, age, size and/or other features. Most of these comparables are superior to the subject by having a basement which is not a feature of the subject. These comparables sold between May and October 2012 for prices ranging from \$194,000 to \$340,500 or from \$142.33 to \$264.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,583 or \$208.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears supported by most similar comparable #1 presented by the appellant. 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

*K. L. Fan*

*Klaus Albrecht*

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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*

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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.