



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

APPELLANT: Arthur & Rachelle Foerster
DOCKET NO.: 13-02874.001-R-1
PARCEL NO.: 05-12-313-034

The parties of record before the Property Tax Appeal Board are Arthur & Rachelle Foerster, 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: \$ 39,590
IMPR.: \$ 189,110
TOTAL: \$ 228,700

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 brick and frame dwelling that contains 2,976 square feet of living area. The dwelling was built in 1990. Features include an unfinished basement, central air conditioning, a fireplace and a 690 square

foot attached garage. The subject property has a 13,308 square foot site. The subject property is located in Milton Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales. Their proximate location in relation to the subject was not disclosed. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, size, and features. They sold from May to November of 2012 for prices ranging from \$580,000 to \$665,000 or from \$169.47 to \$240.07 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$228,700 was disclosed. The subject's assessment reflects an estimated market value of \$686,375 or \$230.64 per square foot of living area including land when applying DuPage County's 2013 three-year average median level of assessment of 33.32%. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted five comparable sales. The evidence was prepared by the Milton Township Assessor. Based on a map submitted, the comparables are located in close proximity to the subject while the appellants' comparables are located a considerable distance from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, size, and features. They sold from May 2010 to March 2013 for prices ranging from \$655,000 to \$830,000 or from \$236.01 to \$287.79 per square foot of living area including land. The assessor also noted the subject sold in April 2010 for \$754,000 or \$253.36 per square foot of living area including land. Based on this evidence, 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.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to appellants' comparables due to their distant location in relation to the subject as depicted as the map submitted by the board of review. Moreover, comparables #1 and #3 are larger in dwelling size and comparable #2 is older in age when compared to the subject. The Board also gave less weight to comparables #2, #3, and #4 submitted by the board of review. These comparables sold in 2010 or 2011, which are dated and less reliable indicators of market value as of the subject's January 1, 2013 assessment date. The Board finds the remaining comparable is most similar to the subject in location, land area, design, age, size and most features. It sold in March 2013 for \$830,000 or \$244.98 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$686,375 or \$230.64 per square foot of living area including land, which is supported by the most similar comparable sale contained in this record. Therefore, no reduction in the subject's assessment is warranted. Based on this analysis, the Board finds the appellants failed to demonstrate the subject property was overvalued by a preponderance of the evidence.

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



Acting 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: December 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.