



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

APPELLANT: Terry Wagner
DOCKET NO.: 13-02875.001-R-1
PARCEL NO.: 05-14-400-015

The parties of record before the Property Tax Appeal Board are Terry Wagner, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$54,950
IMPR.: \$44,920
TOTAL: \$99,870

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 is improved with a one-story dwelling of brick and frame construction with 1,586 square feet of living area. The dwelling was constructed in 1956. Features of the home include a finished attic with 246 square feet of living area, a full basement with finished area, central air conditioning, one fireplace and a one-car attached garage. The property has a 7,388 square foot site and is located in Glen Ellyn, Milton 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 improved with one-story dwellings of frame or brick and frame construction that ranged in size from 1,267 to 1,680 square feet of living area. The dwellings were either 54 or 58 years old. Each comparable has a basement with two having finished area, each comparable has central air conditioning, two comparables have either one or two fireplaces and each comparable has a two-car garage. The comparables sold

from April 2012 to November 2012 for prices ranging from \$230,000 to \$264,000 or from \$153.21 to \$181.53 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$86,701.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,870. The subject's assessment reflects a market value of \$299,730 or \$188.98 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor. The comparables were improved with three, 1-story dwellings and a 1.5-story dwelling of brick or frame construction that ranged in size from 1,224 to 1,917 square feet of living area. The dwellings were constructed from 1949 to 1954. Each comparable has a basement with three being partially finished, each comparable has central air conditioning, three comparables each have one fireplace and three comparables have garages ranging in size from 345 to 576 square feet of building area. The comparables sold from May 2012 to February 2013 for prices ranging from \$327,000 to \$380,000 or from \$198.23 to \$267.16 per square foot of living area, including land.

In rebuttal the township assessor asserted that appellant's sales #1 and #2 were located closer to Roosevelt Road and the market values are lower due to close proximity to commercial apartment's traffic and noise. The board of review submitted a copy of a map depicting the location of the subject property and the comparables submitted by the parties.

The board of review requested the subject's assessment be confirmed.

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 record contains information on seven comparables sales submitted by the parties to support their respective positions. The comparables offered varying degrees of similarity to the subject property. These properties were similar to the subject in age and most features with the exception appellant's comparable #2 had no fireplace and no finished basement area; board of review sale #1 did not have finished basement area; and board of review comparable #4 had no fireplace and no garage. These comparables sold for prices ranging from \$229,500 to \$380,000 or from \$153.31 to \$267.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$299,730 or \$188.98 per square foot of living area, including land, which is within the range established by the 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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 23, 2016



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.