



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

APPELLANT: Michael Beirl  
DOCKET NO.: 13-03429.001-R-1  
PARCEL NO.: 08-35-413-013

The parties of record before the Property Tax Appeal Board are Michael Beirl, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$32,480  
**IMPR.:** \$45,120  
**TOTAL:** \$77,600

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 two-story dwelling of frame and brick exterior construction with 1,882 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 380 square feet of building area. The property has a 9,097 square foot site and is located in Bolingbrook, Lisle Township, DuPage County.

The appellant contends both overvaluation and assessment inequity as the basis of the appeal. In support of these arguments the appellant submitted information on three comparables improved described as being improved with two-story dwellings of frame

construction that ranged in size from 1,560 to 1,726 square feet of living area. The dwellings were constructed from 1991 to 1994. Each comparable has a basement with one being partially finished, each comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage with either 400 or 440 square feet of building area. The comparable had sites ranging in size from 8,999 to 12,220 square feet of land area. Each comparable was located in the same subdivision as the subject property. The comparables sold from May 2010 to April 2013 for prices ranging from \$189,000 to \$230,000 or from \$109.50 to \$147.44 per square foot of living area including land. These comparables had improvement assessments ranging from \$37,430 to \$59,330 or from \$23.99 to \$34.37 per square foot of living area and land assessments of \$32,480 and \$32,490 or ranging from \$2.66 to \$3.61 per square foot of land area.

The appellant's submission also included comments regarding comparables cited by the assessor; however, these comparables appear to be associated with the hearing before the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,880. The subject's assessment reflects a market value of \$242,737 or \$128.98 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. The subject property has an improvement assessment of \$48,400 or \$25.72 per square foot of living area and a land assessment of \$32,480 or \$3.57 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted evidence provided by the township assessor which included information on four comparable sales. Board of review comparable sale #1 was the same property as appellant's comparable sale #2. Based on copies of photographs provided, the comparables were improved one two-story dwelling and three split level style dwellings that had 1,606 or 1,618 square feet of above grade living area. The dwellings were constructed from 1977 to 1993. Each comparable had a basement with three having finished area. Two comparables had central air conditioning, one comparable had a fireplace and each comparable had an attached garage with either 400 or 430 square feet of building area. Comparable #1 had the same neighborhood code as the subject property while comparables #2 through #3 each had a different neighborhood code than the subject property. The comparables sold from August 2012 to July 2013 for prices ranging from \$206,500 to \$242,900 or from \$127.63 to \$151.25 per square foot of living area, including land. The comparables had improvement assessments ranging from \$35,240 to \$44,600 or from \$21.94 to \$27.77 per square foot of living area. The comparables had land assessments of \$32,480 and \$37,350.

In rebuttal the board of review submitted evidence disclosing appellant's comparable #1 was the subject matter of a foreclosure and was identified as a "short sale" on the PTAX-203 Illinois Real Estate Transfer Declaration.

The board of review requested confirmation of the subject's assessment.

In rebuttal the appellant noted that three of the comparables identified by the township assessor were located in a different subdivision than the subject property. Additionally, the board of review provided a copy of a photograph for appellant's comparable sale #1 depicting this property as being improved with a raised ranch style dwelling.

### Conclusion of Law

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The parties submitted information on six comparable sales, with one being common to both parties, to support their respective positions. The Board gave less weight to appellant's comparable sale #1 as the dwelling differed from the subject in style and was the subject matter of a foreclosure and short sale. The Board gave little weight to appellant's comparable sale #3 as this property sold in May 2010, not proximate in time to the assessment date at issue. The Board gave less weight to board of review sales #2 through #4 as these comparables differed from the subject in location, age and style. Appellant's comparable sale #2 and board of review sale #1 was the same property. This comparable was most similar to the subject property in location and style. The property sold in August 2012 for a price of \$206,500 or \$127.63 per square foot of living area. The subject's assessment reflects a market value of \$128.98 per square foot of living area, including land, which is above that established the best comparable sale in this record.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code

§1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity with respect to the improvement to be appellant's comparables #2 and #3 and board of review comparable #1, which is the same property as appellant's comparable #2. These comparables were most similar to the subject in location, age and style. The comparable dwellings were similar to the subject in features but were smaller in size. These comparables had improvement assessments of \$23.99 and \$25.70 per square foot of living area. The subject's improvement assessment of \$25.72 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants demonstrated that subject's improvement was inequitably assessed.

With respect to the land assessment the Board finds the appellants' comparables as well as board of review comparable #1 were most similar to the subject in location. Each of these comparables had a land assessment of \$32,480 or land assessments that ranged from \$2.66 to \$3.61 per square foot of land area. The subject's land assessment of \$32,480 or \$3.57 per square foot of land area is supported by these comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed.

In conclusion, after considering both the comparable sales and the equity comparables submitted by the parties the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate.

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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.