



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

APPELLANT: Helmut & Marie Demke  
DOCKET NO.: 13-03873.001-R-1  
PARCEL NO.: 03-33-401-004

The parties of record before the Property Tax Appeal Board are Helmut & Marie Demke, the appellants,<sup>1</sup> 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:** \$26,520  
**IMPR.:** \$41,490  
**TOTAL:** \$68,010

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 raised-ranch dwelling of frame and masonry construction with 1,165 square feet of living area. The dwelling was constructed in 1966. Features of the home include a partially finished lower level, central air conditioning and a 468 square foot garage. The property has an 8,450 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located within 1.2 miles of the subject property. According to MLS data sheets, three of the comparables are split-level dwellings of masonry or frame and masonry construction, and two comparables are one and one-half story dwellings of frame construction. The comparables were constructed between 1952 and 1967 and range in size from 1,065 to 1,317 square feet of living area. Comparables #1 through #4 have

---

<sup>1</sup> On March 18, 2016, attorney Jerri K. Bush withdrew as counsel for the appellants.

unfinished basements, either full or partial, and two-car garages. Comparables #2 through #5 have central air conditioning. The properties sold between March 2012 and May 2013 for prices that ranged from \$66,000 to \$120,000 or from \$52.39 to \$98.59 per square foot of living area, land included. 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" disclosing the total assessment for the subject of \$68,010. The subject's assessment reflects a market value of \$204,112 or \$175.20 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 support of its contention of the correct assessment, the board of review submitted information on four comparable sales. One of the comparables is a raised-ranch dwelling of frame and masonry construction, and three comparables are split-level dwellings of frame or frame and masonry construction. The comparables were constructed between 1959 and 2003 and range in size from 1,065 to 1,810 square feet of living area. Each home has a lower level ranging in size from 485 to 1,166 square feet with each having some finished area, and one comparable also has a full unfinished basement. The comparables have central air conditioning and garages ranging in size from 360 to 528 square feet, and one comparable has a fireplace. The properties sold between July 2013 and June 2014 for prices that ranged from \$189,500 to \$332,500 or from \$176.86 to \$203.39 per square foot of living area, land included.

For rebuttal, the appellants' former counsel submitted a sales data sheet from Redfin.com for each one of the comparable sales submitted by the board of review.

### **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 nine comparable properties with sales data. The Board has given reduced weight to the appellants' comparables #2 and #3 and board of review comparables #2 through #4. The appellants' comparables #2 and #3 differed from the subject in design. Board of review comparable #2 sold in June 2014, which was not proximate to the assessment date. Board of review comparables #3 and #4 were much newer properties than the subject, and comparable #4 had considerably more living area than the subject. The Board finds the best evidence of market value to be the appellants' comparable sales #1, #4 and #5 and board of review comparable sale #2. These properties were similar to the subject in design, age, and living area, and they sold proximate to the assessment date at issue. The most similar comparables sold from March 2012 to September 2013 for prices ranging from \$54.73 to \$177.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$175.20 per square foot of living area, including land, which is within the range established by the best comparable sales on a per square foot basis. 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.

*Mario Alvino*

\_\_\_\_\_

Chairman

*[Signature]*

\_\_\_\_\_

Member

\_\_\_\_\_

Member

*Robert J. Hoffman*

\_\_\_\_\_

Member

\_\_\_\_\_

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: June 24, 2016

\_\_\_\_\_

*[Signature]*

\_\_\_\_\_

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.