



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

APPELLANT: Carmella Halicke  
DOCKET NO.: 14-02828.001-R-1  
PARCEL NO.: 06-02-204-017

The parties of record before the Property Tax Appeal Board are Carmella Halicke, 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 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:** \$55,750  
**IMPR.:** \$109,806  
**TOTAL:** \$165,556

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 2014 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 single-family dwelling of brick and frame construction with 2,836 square feet of living area. The dwelling was constructed in 1956. Features of the home include a basement, central air conditioning, a fireplace and a two-car garage. The property has a 9,375 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. The comparables consist of two-story brick and frame dwellings that were built between 1951 and 1958. The homes range in size from 2,276 to 3,469 square feet of living area. Two of the comparables have basements, one of which has finished area. Each home has central air conditioning, one or two fireplaces and a two-car garage. The properties sold between April 2013 and August 2013 for prices ranging

from \$475,000 to \$525,000 or from \$151.34 to \$208.70 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$165,556 which would reflect a market value of \$496,718 or \$175.15 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 \$191,700. The subject's assessment reflects a market value of \$575,158 or \$202.81 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data prepared by the York Township Assessor's Office. The assessor noted that each of the appellant's comparables were not in the subject's neighborhood and were located "some distance away."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in the subject's neighborhood. The comparables consist of two-story frame dwellings that were built between 1907 and 1925. The homes range in size from 2,112 to 2,780 square feet of living area. Each comparable has a basement and a two-car or a three-car garage. The properties sold between March 2012 and July 2013 for prices ranging from \$369,000 to \$640,000 or from \$163.27 to \$291.70 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as this dwelling lacks a basement which is a feature of the subject dwelling. The Board has also given reduced weight to each of the board of review's comparables as the dwellings are each substantially older having been built between 1907 and 1925 as compared to the subject which was built in 1956.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3. These most similar comparables sold in April and May 2013 for prices of \$482,500 and \$525,000 or for \$151.34 and \$165.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$575,158 or \$202.81 per square foot of living area,

including land, which is above the best comparable sales in this record giving due consideration to age, size, foundation and/or features. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: August 19, 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.