



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

APPELLANT: Lois Zeilstra  
DOCKET NO.: 14-02885.001-R-1  
PARCEL NO.: 06-24-208-021

The parties of record before the Property Tax Appeal Board are Lois Zeilstra, the appellant, 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:** \$63,330  
**IMPR.:** \$164,480  
**TOTAL:** \$227,810

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 frame and brick exterior construction with 4,068 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full basement with finished area, central air conditioning, a fireplace<sup>1</sup> and a five-car garage.<sup>2</sup> The property has a 21,101 square foot site and is located in Oak Brook, York Township, DuPage County.

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<sup>1</sup> The appellant reported the dwelling has two fireplaces whereas the assessing officials reported the home has one fireplace.

<sup>2</sup> The appellant reported the garage to be a four-car, but provided no documentation to support the contention. The board of review reported the garage to be a five-car and included a schematic drawing of the dwelling that supports the contention.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 4 to 6-miles from the subject property. The comparable parcels range in size from 15,037 to 29,288 square feet of land area and are improved with two-story brick dwellings that were built between 1980 and 1987. The homes range in size from 3,933 to 6,013 square feet of living area and feature basements, central air conditioning and two-car or three-car garages. The appellant reported that the properties sold between June 2012 and July 2013 for prices ranging from \$500,000 to \$650,000 or from \$83.20 to \$165.27 per square foot of living area, including land.

Based on this evidence, the appellant requested reductions in the subject's assessment for a total new assessment of \$195,125 which would reflect a market value of \$585,434 or \$143.91 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 \$227,810. The subject's assessment reflects a market value of \$683,498 or \$168.02 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 comparable sales data prepared by the York Township Assessor's Office along with property record cards for both parties' comparables. In the memorandum, the assessor reported that in 2013 an addition was built at the subject dwelling increasing the size from 2,672 square feet to its current size of 4,068 square feet along with the addition of a new three-car garage. As to the appellant's evidence, the assessor noted the comparable sale properties were over a mile away from the subject, were in a different taxing district and "are old." Appellant's sale #4 was a Trustee Deed and a sale between related parties "which explains the low sale price for a 6,013 square foot home" (a copy of the PTAX-203 transfer declaration was provided). The assessor's records also had no record of the sale of appellant's comparable #3 as reported by the appellant.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparables, three of which have recent sales data. The assessor asserted that each of these comparables are in the subject's neighborhood. The comparable parcels range in size from 16,000 to 21,959 square feet of land area and are improved with two-story frame and brick dwellings that were built between 1980 and 1987. The homes range in size from 3,434 to 3,930 square feet of living area and feature basements and two-car or three-car garages. Board of review comparable #5 has an in-ground pool of 1,518 square feet as set forth in the underlying property record card. The assessor reported that comparables #1, #2 and #4 sold between September 2013 and May 2015 for prices ranging from \$629,500 to \$736,000 or from \$183.31 to \$198.90 per square foot of living area, including land.

The assessor reported that there were no sales of dwellings that are larger than the subject as "there were none in the neighborhood." In further response to the appeal, the assessor contended that the subject dwelling is uniformly assessed on a per-square-foot basis.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board on this market value argument. In light of the basis of the appellant's appeal, the board of review's assessment equity argument has not been considered. The Board has also given reduced weight to appellant's comparables #3 and #4 as the evidence from the board of review established that there was no record of a sale of comparable #3 and comparable #4 was sold between related parties which indicates that the sale does not qualify as a traditional arm's length sale transaction that would be reflective of market value.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1, #2 and #4. These comparables had varying degrees of similarity to the subject in location, age, exterior construction, size and/or other features. These five most similar comparables sold between April 2013 and May 2015 for prices ranging from \$591,500 to \$736,000 or from \$136.80 to \$198.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$683,498 or \$168.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record and no reduction in the subject's assessment is warranted.

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.