



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

APPELLANT: William Kailus  
DOCKET NO.: 14-03066.001-R-1  
PARCEL NO.: 06-10-304-021

The parties of record before the Property Tax Appeal Board are William Kailus, the appellant, by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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:** \$32,050  
**IMPR.:** \$59,610  
**TOTAL:** \$91,660

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 dwelling of frame construction with 2,285 square feet of living area. The dwelling was constructed in 1955. Features of the home include a basement, central air conditioning and an attached two-car garage. The property has an 8,250 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$230,000 as of January 1, 2014. The appraiser utilized the sales comparison approach and analyzed three properties located within .53 of a mile of the subject. The comparables consist of two-story dwellings ranging in age from 58 to 64 years old. The dwellings range in size from 1,520 to 2,360 square feet of living area. Two of the comparables have full basements with finished areas. Each home has central air conditioning and a one-car or a two-car garage. The properties

were sold between December 2012 and April 2013 for prices ranging from \$215,000 to \$250,000 or from \$105.93 to \$141.45 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject resulting in adjusted sales prices ranging from \$213,010 to \$238,000. From this data, the appraiser estimated the subject's market value at \$230,000 or \$100.66 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,480. The subject's assessment reflects a market value of \$280,468 or \$122.74 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 data prepared by the township assessor which included a grid reiterating the appellant's three sales from the appraisal report. According to the assessor, appraisal sale #1 re-sold in August 2013 for \$312,000 rather than the appraisal's sale date of December 2012 for \$215,000.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales. The comparables consist of two-story frame, brick or frame and brick dwellings that were built between 1927 and 1952. The homes range in size from 1,685 to 2,204 square feet of living area with basement and garage amenities. No other specific details of the comparable properties were provided in terms of amenities. The properties sold between May 2012 and December 2013 for prices ranging from \$216,500 to \$337,000 or from \$126.13 to \$166.67 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

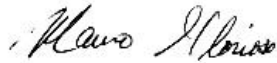
### **Conclusion of Law**

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 Board finds the best evidence of market value to be the appraisal submitted by the appellant with additional support from board of review comparable sales #1 and #4 which are most similar to the subject in age, design, size and/or other features. The appraisal examined three comparable sales with varying degrees of similarity to the subject. The Board has given reduced weight to board of review comparables #2, #3 and #5 as these dwellings were built in 1927 or 1928 and are each much older than the subject dwelling. The appraisal opined a market value for the subject of \$230,000 and the most similar board of review comparable sales sold in May 2012 and July 2013 for prices of \$216,500 and \$278,000 or for \$126.12 and \$128.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,468 or

\$122.74 per square foot of living area, including land, which appears to be excessive in overall value given that the subject is larger than the two most similar board of review comparable sales. Additionally, the subject's estimated market value as reflected by its assessment is above the appraised value. On this record, the Board finds the subject property is overvalued and a 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: 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.