



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

APPELLANT: David Curtis
DOCKET NO.: 14-03118.001-R-1
PARCEL NO.: 01-10-416-013

The parties of record before the Property Tax Appeal Board are David Curtis, the appellant, by attorney George J. Relias of Relias & Tsonis, 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 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: \$ 34,940
IMPR.: \$108,030
TOTAL: \$142,970

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 one and one-half story brick and frame dwelling that has 3,761 square feet of living area. The dwelling was built in 1996. Features include a walkout basement, central air conditioning, two fireplaces, and a three-car garage. The subject has a 24,753 square foot site. The subject property is located in Wayne Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information pertaining to the sale of the subject property. The appellant's appeal petition indicated the subject property sold in June 2011 for \$400,100. The appeal petition depicts the subject property was listed for sale with a Realtor through the Multiple Listing Service (MLS) for 107 days on the market. The appellant submitted a copy of the Real Estate Transfer Declaration and MLS sheet

associated with the sale of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,970. The subject's assessment reflects an estimated market value of \$428,953 or \$114.05 per square foot of living area including land when applying the 2014 three-year average median level of assessment for DuPage County of 33.33%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and seven comparable sales located from .05 to 1.54 miles from the subject. The comparable sales had varying degrees of similarity when compared to the subject in land size, age, design, dwelling size and features. The comparables sold from June 2012 to July 2014 for prices ranging from \$420,000 to \$529,000 or from \$129.19 to \$156.84 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board gave little weight to the subject's sale price. The subject sold in June 2011, two and one-half years prior to the subject's January 1, 2014 assessment date. The Board finds the subject's sale is dated and less indicative of market value as of the assessment date. The board of review submitted seven comparable sales. The Board gave less weight to comparables #2 and #3 as these sales occurred in 2012, which are dated and less indicative of market value as of the subject's January 1, 2014 assessment date. The Board also gave less weight to comparables #6 and #7 due to their distant location in relation to the subject. The Board finds comparables #1, #4 and #5 submitted by the board of review are most similar when compared to the subject in location, land size, age, design, dwelling size and features. These comparables sold in September 2013 or July 2014 for prices ranging from \$435,000 to \$475,000 or from \$131.46 to \$153.37 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$428,953 or \$114.05 per square foot of living area including land, which falls below the range established by the comparable sales contained in the record. Based on this analysis, the Board finds no reduction in the subject's assessment 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: November 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.