



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

APPELLANT: Robert Posdal - NJB Properties LLC
DOCKET NO.: 14-03307.001-R-1
PARCEL NO.: 01-10-231-016

The parties of record before the Property Tax Appeal Board are Robert Posdal - NJB Properties LLC, the appellant,¹ 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: \$12,170
IMPR.: \$49,180
TOTAL: \$61,350

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 duplex dwelling of frame and brick construction with 1,811 square feet of living area. The building was constructed in 1990. Features of the unit include central air conditioning and a two-car garage of 440 square feet of building area. The property has a 5,369 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence concerning a recent purchase price of the subject property along with submission of information on comparable sales.

As to the purchase of the subject, the appellant disclosed the subject property was purchased in September, 2012 for a price of \$103,839. The appellant partially completed Section IV - Recent

¹ Attorney Jerri K. Bush withdrew her appearance as counsel for the appellant by a filing dated March 18, 2016.

Sale Data of the appeal disclosing the property was purchased from unrelated parties, the property was sold by the owner and the property was advertised by "sign, internet and/or auction." No supporting documentation of the purchase was provided as required by the instructions on page 2 of the Residential Appeal petition.

As to the comparable sales data, the appellant's grid analysis depicts data on the proximity, design, year of construction, dwelling size, basement size and type, number of fireplaces, air conditioning amenity and garage size along with sale date, sales price and price per square foot of living area of purportedly three suggested comparable properties; comparable #1 is the subject property. The two comparables consist of two-story duplexes located in close proximity to the subject. The homes were built between 1991 and 1992 and each contains 1,811 square feet of living area. Each comparable has central air conditioning and a 440 square foot garage. The properties sold in June 2012 and November 2012 for prices ranging of \$115,000 and \$150,000 or for \$63.50 and \$82.83 per square foot of living area, including land. The analysis included a section entitled Property Equalization Values which appears to depict adjustments to the sale of the subject and the comparable sales for sale date and/or age. The bottom of the analysis depicted a reduction in the subject's assessment of \$26,740 to arrive at an assessment reflective of the subject's September 2012 purchase price of approximately \$103,840. At the end of the analysis, data sources were listed as Assessor, County, MLS, Realist and Marshall & Swift. No evidence or explanation pertaining to the calculation of the adjustment amounts was submitted.

Based on this evidence, the appellants requested an assessment reflective of the subject's purchase price as of the assessment date of January 1, 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,350. The subject's assessment reflects a market value of \$184,068 or \$101.64 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 notes prepared by the assessor's office. The assessor contends that the 2012 sale of the subject was a Sheriff's auction sale price and an outlier for the neighborhood. As to appellant's comparable sale #2, the assessor contends this was not an arm's length transaction as it was between relatives.

In support of its contention of the correct assessment the board of review through the assessor submitted information on six comparable sales which are located in the subject's neighborhood. The comparables consist of a one-story and five, two-story frame or frame or brick dwellings. Comparables #5 and #6 have basements. Each home was built between 1990 and 1993; the homes range in size from 1,144 to 2,068 square feet of living area. Five of the comparables have central air conditioning and three of the comparables each have a fireplace. Each property has a garage ranging in size from 399 to 460 square feet of building area. The properties sold between April 2012 and June 2014 for prices ranging from \$150,000 to \$260,000 or from \$107.94 to \$146.29 per square foot of living area, including land. Comparable sale #2 was sold via "Special Warranty Deed" as reported in the grid.

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

In written rebuttal, former counsel for the appellant presented the sale of the subject and both parties' comparable sales in a single-page grid analysis with a grid at the bottom entitled Property Equalization Values which appears to depict adjustments to the sale of the subject and the comparable properties. This adjustment analysis reflects an increase in the subject's assessment of \$3,221 to a revised total assessment of \$64,571 or a market value of \$193,733 after analyzing the sale of the subject and both parties' comparable sales data.

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 the September 2012 sale of the subject property along with eight suggested comparable sales for consideration by the Property Tax Appeal Board to support their respective positions. The Board has given reduced weight to board of review comparables #3, #5 and #6 due to differences in dwelling size and/or basement foundation when compared to the subject dwelling. The Board has given reduced weight to the September 2012 sale of the subject because the sale price of \$103,839 appears to be an outlier at the low end of values when examining all of the sales data in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #1, #2 and #4. These five most similar comparables sold for prices ranging from \$115,000 to \$190,000 or from \$63.50 to \$120.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$184,068 or \$101.64 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 the comparables when compared to the subject, 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.



Chairman



Member



Member



Acting 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: _____

April 21, 2017



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.