



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

APPELLANT: Anthoula Godellas  
DOCKET NO.: 14-04078.001-R-1  
PARCEL NO.: 03-24-117-019

The parties of record before the Property Tax Appeal Board are Anthoula Godellas, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$43,780  
**IMPR.:** \$68,230  
**TOTAL:** \$112,010

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-story dwelling of brick exterior construction with 2,585 square feet of living area. The dwelling was constructed in 1957. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a two-car garage. The property has a 17,280 square foot site and is located in Bensenville, Addison 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 \$310,000 as of January 1, 2011.

The appellant also submitted three comparable sales to further support that the subject property was overvalued. The comparables had varying degrees of similarity when compared to the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,770. The subject's assessment reflects a market value of \$365,347 or \$141.33 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.

The board of review disclosed that two of the appellant's comparables, which sold in 2012 and 2013, had subsequent sale dates in 2015 and 2016, respectively.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables had varying degrees of similarity when compared to the subject.

In rebuttal, the appellant argued that the more recent sale dates for two of the appellant's comparables that the board of review disclosed should not be used, since the sales occurred after the January 1, 2014 assessment date.

### **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 board of review comparable sales #2 and #5. These two similar comparables sold more proximate in time to the January 1, 2014 assessment date than the parties' remaining comparables. The comparable sales sold in March and April 2014 for prices of \$280,000 and \$327,500 or \$135.79 and \$123.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$365,347 or \$141.33 per square foot of living area, including land, which is above the market values of the best comparable sales in the record. The Board gave less weight to the appellant's appraisal due to its effective date occurring greater than 36 months prior to the January 1, 2014 assessment date. Likewise, the Board gave less weight to the parties' remaining comparables due to their sale date occurring less proximate in time to the assessment date at issue, than the two 2014 sales presented by the board of review. Based on this evidence the Board finds a 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



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: November 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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APPELLANT

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