



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

APPELLANT: John Klausner  
DOCKET NO.: 15-03812.001-R-1  
PARCEL NO.: 05-11-335-006

The parties of record before the Property Tax Appeal Board are John Klausner, 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:** \$3,730  
**IMPR.:** \$84,080  
**TOTAL:** \$87,810

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 2015 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 condominium unit in a five-story masonry condominium development that was built in 2001. The subject unit contains 1,475 square feet of living area. Features include central air conditioning and a fireplace. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation and lack of assessment uniformity as the bases of the appeal. In support of this argument the appellant submitted information on four comparable properties located in the same condominium development as the subject with both sales and assessment data. The comparable units contain 1,231 or 1,256 square feet of living area and feature central air conditioning. The appellant also reported that two of the comparables have fireplaces.<sup>1</sup> The comparables sold between January 2013 and October 2015 for prices ranging

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<sup>1</sup> As part of the submission, the board of review reported that none of the appellant's comparables are being assessed for a fireplace feature.

from \$182,000 to \$250,000 or from \$144.90 to \$203.09 per square foot of living area, including land. The comparables have improvement assessments of \$63,280 or \$50.38 or \$51.41 per square foot of living area.

Based on this evidence, the appellant requested a total assessment of \$80,141 which would reflect a market value of approximately \$240,423 or \$163.00 per square foot of living area, including land. The requested improvement assessment for the subject was \$76,411 or \$51.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,810. The subject's assessment reflects a market value of \$263,694 or \$178.78 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$84,080 or \$57.00 per square foot of living area.

In response to the appeal, the board of review through the township assessor noted that each of the appellant's comparable condominium units were smaller than the subject unit.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable units with four sales and assessment data for each of the six comparables. The comparable units range in size from 1,365 to 1,698 square feet of living area and feature central air conditioning. Two of the comparables also have a fireplace. The comparables #3 through #6 sold between July 2014 and August 2015 for prices ranging from \$275,000 to \$320,000 or from \$188.46 to \$202.93 per square foot of living area, including land. The six comparables have improvement assessments ranging from 76,920 to \$103,250 or from \$55.44 to \$60.81 per square foot of living area.

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

### **Conclusion of Law**

The appellant contends, in part, that 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.

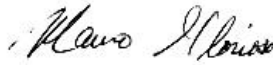
The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as each is substantially smaller in living area square footage when compared to the subject. Likewise, the Board has given reduced weight to board of review comparable #3 due to this dwelling's larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #4, #5 and #6. These most similar comparables sold for prices ranging from \$275,000 to \$297,375 or from \$179.68 to \$202.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$263,694 or \$178.78 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The appellant also contends unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted ten equity comparables to support their respective positions before the Board. Based on differences in size, the Board has given less weight to the appellant's comparables and board of review comparable #3. The Board finds board of review comparables #1, #2, #4, #5 and #6 have varying degrees of similarity to the subject size and/or fireplace feature. These comparables had improvement assessments that ranged from \$55.44 to \$59.30 per square foot of living area. The subject's improvement assessment of \$57.00 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of assessment uniformity.

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.