



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

APPELLANT: Berry & Linda Dalaba
DOCKET NO.: 15-04503.001-R-1
PARCEL NO.: 09-04-402-048

The parties of record before the Property Tax Appeal Board are Berry & Linda Dalaba, the appellants, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich, 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: \$26,560
IMPR.: \$131,430
TOTAL: \$157,990

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part two-story and part one-story dwelling of frame and masonry construction with 3,110 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 572 square foot garage. The property has a 10,192 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a one-story and two, part two-story and part one-story dwellings, each of which were built in 1995 or 1996. The comparables range in size from 1,478 to 2,677 square feet of living area and feature finished basements, central air conditioning and a garage ranging in size from 420 to 528 square feet of

building area. The comparables sold between June 2014 and June 2015 for prices ranging from \$281,500 to \$392,000 or from \$141.57 to \$190.46 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$141,666 or approximately \$425,000 or \$136.66 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,990. The subject's assessment reflects a market value of \$474,444 or \$152.55 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.

In response to the appeal, the assessing officials report that comparables #1 and #2 presented by the appellant are similar to the subject, although each is smaller than the subject dwelling. Additionally, the assessing officials indicate that only comparable #1 has a finished basement. It was argued that appellant's comparable #3 as a one-story and smaller home was "the least comparable."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject. The comparables are each newer than the subject having been built in 2004 or 2005. The comparables consist of part two-story and part one-story dwellings that range in size from 2,898 to 3,363 square feet of living area. Features include unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 480 to 875 square feet of building area. The comparables sold between June 2014 and June 2015 for prices ranging from \$511,000 to \$625,500 or from \$155.81 to \$192.34 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and #3 due to greater differences in dwelling size and/or design when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with the board of review comparable sales. These four most similar comparables sold between June 2014 and June 2015 for prices ranging from \$379,000 to \$625,500 or from \$141.57 to

\$192.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$474,444 or \$152.55 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported when giving due consideration to the subject's age and size when compared to the best comparable properties in the record. Based on this evidence 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



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: _____

May 19, 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.