



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

APPELLANT: Deanna Orobey
DOCKET NO.: 15-04901.001-R-1
PARCEL NO.: 06-14-119-016

The parties of record before the Property Tax Appeal Board are Deanna Orobey, the appellant, by attorney Ralph F. Tellefsen, III, of the Law Offices of Ralph F. Tellefsen in Elmhurst; 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: \$50,970
IMPR.: \$49,030
TOTAL: \$100,000

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 split-level dwelling of brick exterior construction with 1,217 square feet of above grade living area. The dwelling was constructed in 1963. Features of the home include a 720 square foot unfinished basement, central air conditioning, a fireplace and a two-car garage with 572 square feet of building area. The property has an 8,500 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three suggested comparable sales located in the same neighborhood code as the subject property. The comparables are improved with split-level dwellings of brick, frame or brick and frame exterior construction that were constructed from 1950 to 1965. Features of the comparables include a basement with two comparables having a finished basement, central air

conditioning and a garage ranging in size from 440 to 543 square feet of building area. One comparable has a fireplace. The dwellings range in size from 1,166 to 1,501 square feet of above grade living area and have sites ranging in size from 6,600 to 7,270 square feet of land area. The appellant reported that the comparables sold from October 2013 to May 2015 for prices ranging from \$215,000 to \$250,000 or from \$156.36 to \$214.41 per square foot of above grade living area, land included.¹

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$83,333 or \$250,249 market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,110. The subject's assessment reflects a market value of \$312,643 or \$256.90 per square foot of above grade 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.

Representing the board of review was Chairman Anthony Bonavolonta and alternate member Matthew Rasche. Bonavolonta called York Township Deputy Assessor Julie Patterson as a witness.

Patterson testified that the appellant's comparable #2, which sold October 2013 for \$300,000 re-sold in August 2015 for a sale price of \$368,500 or \$245.50 per square foot of above grade living area, land included.

In support of its contention of the correct assessment the board of review submitted information on six suggested comparable sales prepared by Patterson. The comparables are located in the same neighborhood code as the subject property. Patterson testified that the comparables are improved with split-level dwellings of brick or frame and brick exterior construction and were constructed from 1955 to 1964. Features include a basement and a two-car garage. The grid analysis did not disclose central air conditioning, fireplaces, garage sizes or finished basements. The dwellings range in size from 1,098 to 1,466 square feet of above grade living area and have sites that range in size from 6,976 to 9,310 square feet of land area. The comparables sold from June 2014 to November 2015 for prices ranging from \$310,000 to \$450,000 or from \$262.71 to \$324.85 per square foot of above grade living area, land included.

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

In rebuttal of the board of review's evidence, the appellant's attorney submitted copies of the Multiple Listing Service (MLS) sheets for the board of review's comparable sales without objection. The MLS sheets for board of review comparables disclosed that each comparable has a finished lower-level and comparables #1, #3 and #6 each have a sub-basement. Comparable #3 has a walk-out from the lower-level and comparables #1, #2, #5 and #6 have been updated.

¹ The board of review submitted through the township assessor's office a PTAX-203 Illinois Real Estate Transfer Declaration for the appellant's comparable #2. The transfer declaration indicates that the sale price was \$300,000 or \$199.87 per square foot of above grade living area, land included and that the property was not advertised for sale.

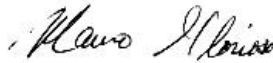
Conclusion of Law

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 parties submitted nine suggested comparable sales for the Board's consideration which includes the re-sale of appellant's comparable sale #2. The Board gave less weight to the appellant's comparable sales #1 and #3 due to these properties being sold "as is" which brings into question their condition at the time of the sale. The Board gave less weight to the first sale of appellant's comparable sale #2. This sale occurred in October 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date.

The Board finds the best evidence of market value to be the re-sale of appellant's comparable sale #2 along with the board of review comparable sales. These sales have varying degrees of similarity in location, dwelling size, age and site size when compared to the subject. These comparables sold for prices ranging from \$310,000 to \$450,000 or from \$245.50 to \$324.85 per square foot of above grade living area, land included. The subject's assessment reflects a market value of \$312,643 or \$256.90 per square foot of above grade living area, land included, which is within the range established by the best comparable sales in this record. However, these sales are superior in having a finished lower-level, three comparables have a sub-basement and five comparables have been updated when compared to the subject. 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.



Chairman



Member



Acting 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: August 18, 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.