



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

APPELLANT: Thomas Kramer
DOCKET NO.: 15-04908.001-R-1
PARCEL NO.: 06-02-303-010

The parties of record before the Property Tax Appeal Board are Thomas Kramer, 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: \$57,920
IMPR.: \$112,080
TOTAL: \$170,000

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 two-story dwelling of brick exterior construction with 2,005 square feet of living area. The dwelling was constructed in 1942. Features of the home include a partial basement with finished area, one and one-half baths, central air conditioning, a fireplace and a two-car garage. The property has a 7,728 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 five suggested comparable sales located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction that were constructed from 1938 to 1952. Features of the comparables include a basement with finished area, bathrooms ranging from one and one-half to

three and one-half, central air conditioning, one or two fireplaces and a one or two-car garage. The dwellings range in size from 1,764 to 2,504 square feet of living area and have sites ranging in size from 7,074 to 8,288 square feet of land area. The appellant reported that the comparables sold from December 2013 to September 2015 for prices ranging from \$425,000 to \$690,000 or from \$226.30 to \$286.83 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$170,000 or an estimated market value of approximately \$510,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,510. The subject's assessment reflects a market value of \$548,078 or \$273.36 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.

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.

In support of its contention of the correct assessment the board of review submitted information on five suggested comparable sales prepared by Patterson. The comparables are located in the same neighborhood code as the subject property. Three comparables were also utilized by the appellant. Patterson testified that the comparables are improved with two-story dwellings of frame, brick or frame and brick exterior construction and were constructed from 1933 to 1950. Features include a basement, bathrooms ranging from one and one-half to three and one-half, 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 1,764 to 2,678 square feet of living area and have sites that range in size from 7,074 to 8,288 square feet of land area. The comparables sold from June 2012 to September 2015 for prices ranging from \$505,000 to \$699,000 or from \$261.02 to \$286.83 per square foot of living area, land included.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The appellant's comparables #2, #4 and #5 are also the board of review's comparables #4, #5 and #3, respectively. The Board gave less weight to the appellant's comparable #4 along with board of review comparables #1, #2 and #6. These comparables sold in 2012 and 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board

gave less weight to the appellant's comparable #5 which is board of review's comparable #3 due its larger dwelling size and having two additional bathrooms when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables. These most similar comparables sold for prices ranging from \$425,000 to \$510,000 or from \$226.30 to \$286.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$548,078 or \$273.36 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a total market value basis and within the range on a price-per-square foot basis. In particular, the Board finds that appellant's comparable #3 was particularly similar in land size, dwelling size, basement size, number of bathrooms and features. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.