



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

APPELLANT: Paul & Mary Ellen Green
DOCKET NO.: 15-04941.001-R-1
PARCEL NO.: 05-11-216-046

The parties of record before the Property Tax Appeal Board are Paul & Mary Ellen Green, the appellants, by attorney George J. Relias, of Relias & Tsonis, LLC in Chicago, 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: \$95,310
IMPR.: \$479,500
TOTAL: \$574,810

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 two-story dwelling of masonry construction with 5,840 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement with finished area, central air conditioning, three fireplaces and a three-car garage of 660 square feet of building area. The property has a 21,802 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located in the same neighborhood as the subject property. The comparables consist of a 2.5-story and three, two-story frame or masonry dwellings that were built between 1998 and 2008. The homes range in size from 4,885 to 5,634 square feet of living area. Each comparable has a basement, two of which have finished area. Each home has central air conditioning and a garage ranging in size

from 651 to 854 square feet of building area. The comparables have improvement assessments ranging from \$273,990 to \$338,310 or from \$53.25 to \$62.17 per square foot of living area.

As part of the appeal petition, the appellants further reported that the subject property was purchased in May 2013 for \$1,740,000, including land, after having been on the market for a period of 142 days. In Section IV – Recent Sale Data, the appellants reported the property was purchased from Randall and Sharon Parker who were not related to the appellants, the property was sold by a realtor and was advertised in the Multiple Listing Service.

Based on the equity evidence, the appellants requested a reduced improvement assessment of \$379,001 or \$64.90 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 \$574,310. The subject property has an improvement assessment of \$479,500 or \$82.11 per square foot of living area. The subject's total assessment reflects a market value of \$1,724,655 when applying the 2015 three year median level of assessment in DuPage County of 33.30%.

In response to the appellants' data, the board of review noted differences in design, exterior construction, dwelling size, number of bathrooms and/or basement finish when compared to the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story frame or masonry dwellings that were built between 1996 and 2006. The homes range in size from 5,824 to 6,551 square feet of living area. Each comparable has a basement, three of which have finished areas. Each home has central air conditioning, one to four fireplaces and a garage ranging in size from 740 to 2,031 square feet of building area. The comparables have improvement assessments ranging from \$481,580 to \$498,220 or from \$76.05 to \$85.00 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 taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants'

comparable #4 and to board of review comparables #1 and #2 due to differences in dwelling size and/or garage size when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2 and #3 along with board of review comparables #3, #4 and #5. These six comparables had varying degrees of similarity to the subject property. These comparables had improvement assessments that ranged from \$273,990 to \$495,040 or from \$53.25 to \$85.00 per square foot of living area. The subject's improvement assessment of \$479,500 or \$82.11 per square foot of living area falls within the range established by the best comparables in this record.

Furthermore, the Board takes notice that the subject's estimated market value as reflected by its assessment of \$1,724,655 is less than the subject's May 2013 purchase price of \$1,740,000.

In conclusion, based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.