



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

APPELLANT: Joanne Ehler
DOCKET NO.: 15-04951.001-R-1
PARCEL NO.: 03-19-300-070

The parties of record before the Property Tax Appeal Board are Joanne Ehler, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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: \$222,580
IMPR.: \$106,400
TOTAL: \$328,980

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 and frame construction with 3,728 square feet of living area. The dwelling was constructed in 1953. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, a pole barn, horse barn and a 3,040 square foot detached garage. The property has a 208,768 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$620,000 as of January 1, 2015. The appraiser utilized six sale comparables which sold from April 2013 to March 2015 for prices ranging from \$250,000 to \$459,000 of from \$44.14 to \$129.26 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 \$328,980. The subject's assessment reflects a market value of \$987,928 or \$265.00 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales, one of which was a vacant land sale. The improved sales sold from July 2013 to September 2015 for prices ranging from \$340,000 to \$485,000 or from \$103.47 to \$129.76 per square foot of living area, including land. The vacant land sale sold in May 2015 for \$325,000 or for \$357,143 per acre.

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.

Initially, the Board gives little weight to the final opinion of value found in the appraisal. The Board finds various adjustments for date of sale, age and land area, were not made and/or were not well supported. Further, the Board finds the appraiser did not support a land value adjustment of \$0.50 per square foot of land area, and did not support an adjusted value of \$10,000 for a pole barn plus a horse barn. Therefore, the Board will utilize the raw sales data submitted by both parties.

The Board finds neither party submitted comparables truly similar to the subject. The comparables were very dissimilar to the subject in land size, location, lacked a pole barn, lacked a horse barn and/or the date of sale was too remote for a January 1, 2015 valuation date. In addition, some of the comparables were of a different design than the subject and/or had a different exterior finish than the subject. Further, the Board further gave little weight to the vacant land sale presented by the board of review based on its dissimilar location when compared to the subject. The Board finds all of the improved comparables sold for prices ranging from \$250,000 to \$459,000 or from \$44.14 to \$129.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$987,928 or \$265.00 per square foot of living area, including land, which is above the range of the comparables in this record, however it appears justified based on the superior features of the subject when compared to the comparables for such things as large lot size of the subject and of the various barns which the subject contains. Based on the evidence herein, the Board finds the appellant has not shown by a preponderance of the evidence herein that the subject is overvalued in relation to its assessment, and therefore, 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

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: November 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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