



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

APPELLANT: Ryan & Kristen Engle
DOCKET NO.: 15-04986.001-R-1
PARCEL NO.: 06-12-116-037

The parties of record before the Property Tax Appeal Board are Ryan & Kristen Engle, the appellants, by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; 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: \$79,370
IMPR.: \$275,940
TOTAL: \$355,310

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 frame construction with 5,377 square feet of living area. The dwelling was constructed in 1994. Features of the home include a 2,389 square foot basement, central air conditioning and a two-car garage. The property has a 10,800 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal estimating the subject property had a market value of \$790,000 as of January 1, 2015. In the appraisal, the appraiser stated the subject property sold on January 26, 2013 for a price of \$788,500. Using the sales comparison approach, the appraiser considered six comparable properties that sold from October 2012 to July 2014 for prices that ranged from \$740,000 to \$890,000 or from \$161.81 to \$199.42 per square foot of living area, land included. The comparables were located from 1.16 to 2.29 miles from the subject property. After making

adjustments for differences between the subject and the comparables, the appraiser estimated the subject property had a market value of \$790,000 as of January 1, 2015. Based upon the appraisal, the appellants requested that the subject's total assessment be reduced to \$263,307.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$355,310. The subject's assessment reflects a market value of \$1,066,997 or \$198.44 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 that sold from April 2013 to June 2015 for prices that ranged from \$934,750 to \$1,690,000 or from \$181.65 to \$276.42 per square foot of living area, land included. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, living area and features. Only two of the board of review comparables had the same assigned neighborhood code as the subject; however, a map submitted by the board of review disclosed the board of review comparables were located closer to the subject than the appraiser's comparables. As part of its submission, the board of review also made reference to the January 2013 sale of the subject property for a price of \$788,200. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants contend overvaluation and submitted an appraisal estimating the subject property had a market value of \$790,000 as of January 1, 2015. The Board gave less weight to the appraisal due to the fact that five of the appraiser's comparable sales occurred in 2012 or 2013. The Board finds these sales to be dated and less indicative of market value as of the January 1, 2015 assessment date. The Board also gave less weight to board of review comparables #1 and #4 through #6. These comparables sold in 2013 and were also found to be dated.

The Board finds the best evidence of market value in the record to be the appraiser's comparable #2 and board of review comparables #2 and #3. These comparables were not similar to the subject in every characteristic; however, they sold more proximate to the January 1, 2015 assessment date. These three comparables sold from May 2014 to June 2015 for prices that ranged from \$800,000 to \$1,420,000 or from \$161.81 to \$260.89 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,066,997 or \$198.44 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based upon 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



Acting Member



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: June 23, 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.