



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

APPELLANT: Stephen Sitley
DOCKET NO.: 15-04990.001-R-1
PARCEL NO.: 05-11-304-027

The parties of record before the Property Tax Appeal Board are Stephen Sitley, the appellant, 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: \$21,700
IMPR.: \$165,720
TOTAL: \$187,420

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 frame exterior construction with 3,597 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,184 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property. The appraiser developed the sales comparison approach to value in arriving at an opinion of market value of \$500,000 as of January 1, 2015.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,420. The subject's assessment reflects a market value of

\$562,823 or \$156.47 per square foot of living area, when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, which occurred from June 2013 to November 2013, for prices ranging from \$595,000 to \$850,000 or from \$178.36 to \$243.49 per square foot of living area including land. These comparables are located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of frame exterior construction and were built from 1881 to 1992. The dwellings range in size from 3,190 to 3,924 square feet of living area and are situated on sites that contain from 9,739 to 21,246 square feet of land area. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave less weight to the appraisal submitted by the appellant due to the distant location of the comparables when compared to the subject property. The appellant's appraisal appears to indicate that the comparables are located 1.35 miles from the subject property.

The Board finds the best evidence of market value to be the board of review comparable sales. The board of review comparables sold from June 2013 to November 2013 for prices ranging from \$595,000 to \$850,000 or from \$178.36 to \$243.49. The subject's assessment reflects a market value \$562,823 or \$156.47 per square foot of living area, including land which falls below the range established by the best comparables in this record on a total market value basis and below the range on a per square foot basis. After considering the appellant's appraisal and the sales data provided by the board of review, the Property Tax Appeal Board finds the subject's assessment is reflective of market value and a reduction in the 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.