



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

APPELLANT: Michael & Barbara Perry  
DOCKET NO.: 15-04992.001-R-1  
PARCEL NO.: 05-14-109-021

The parties of record before the Property Tax Appeal Board are Michael & Barbara Perry, 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:** \$72,320  
**IMPR.:** \$153,400  
**TOTAL:** \$225,720

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 is improved with a two-story dwelling of frame exterior construction with 2,268 square feet of living area. The dwelling was constructed in 1911. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 19,941 square foot site and is located in Glen Ellyn, Milton 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 \$350,000 as of January 1, 2015. The appraisal was prepared by Michael James Desuno a Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using six comparable sales<sup>1</sup>

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<sup>1</sup> The appraisal comparable #5 and the board of review comparable #5 appears to depict the same property.

improved with two-story dwellings that ranged in size from 1,806 to 2,542 square feet of living area. The dwellings were constructed from 1929 to 1977. Each comparable had a basement, one or two fireplaces and a one-car or a two-car garage. Five of the comparables had central air conditioning. The comparables sold from May 2013 to October 2014 for prices ranging from \$315,000 to \$370,000<sup>2</sup> or from \$130.21 to \$189.94 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$331,100 to \$386,300. The appellants requested the total assessment be reduced to \$126,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$225,720. The subject's assessment reflects a market value of \$677,838 or \$298.87 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 seven comparable sales, which occurred from June 2013 to May 2015 for prices ranging from \$550,000 to \$737,000 or from \$284.68 to \$319.88 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 1.5 or two-story dwellings of frame, masonry or frame and masonry exterior construction and were built from 1921 to 1970. The dwellings range in size from 1,932 to 2,336 square feet of living area. Each comparable had a basement, central air conditioning and a two-car garage. Six of the comparables had fireplaces. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the assessor asserted the appellants' sale #1 was sold by a financial institution and is not an arm's length transaction. Sale #1 sold again in July 2015 for \$492,000 or \$208.47 per square foot of living area, including land. Appellant's sale #2 was asserted to be sold by a financial institution and is not an arm's length transaction. The assessor asserted appellant's sale #5 was not advertised for sale and resold again in June 2014 for a price of \$599,000 or \$307.49 square foot of living area, including land. The assessor also contends the subject had an addition with improvements in 2010 with a permit amount of \$185,000.

### **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 Board gave less weight to the appellants' appraiser's comparables #2, #4 and #6 and the board of review's comparables #2, #4, #6, and #7 as these properties sold in 2013, not proximate

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<sup>2</sup> It appears the appellants provided a MLS sheet for comparable #1 which indicated the comparable sold again in July 2015 for \$492,000.

in time to the January 1, 2015 assessment date. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction for the appellants' sale #1, #2 and #5. The board of review submitted copies of the PTAX-203, however, these documents only disclose that sale #1 was a bank real estate owned property.

The Board finds the best evidence of market value in the record to be the appraisal comparables #1, #3 and #5 and the board of review's comparables #1, #3 and #5. These comparables sold from January 2014 to January 2015 for prices ranging from \$315,000 to \$685,000 or from \$139.32 to \$307.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$679,838 or \$298.87 per square foot of living area, including land. After considering the appellants' appraisal and the sales data provided by the board of review, the Property Tax Appeal Board finds the subject's assessment is reflective of the property's 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.