



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

APPELLANT: John Karabelas  
DOCKET NO.: 15-05004.001-R-1  
PARCEL NO.: 06-01-124-013

The parties of record before the Property Tax Appeal Board are John Karabelas, the appellant; 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:** \$61,830  
**IMPR.:** \$44,650  
**TOTAL:** \$106,480

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 one and one-half story dwelling of frame and brick construction with 1,247 square feet of living area. The dwelling was constructed in 1949. Features of the home include a partial finished basement, central air conditioning and a two-car garage. The property has an 8,250 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on four equity comparables that were located from 0.4 to 1.5 miles from the subject property. The comparables are situated on sites containing from 7,330 to 8,400 square feet of land area. The comparables are improved with one and one-half story dwellings of frame or brick construction. The dwellings were constructed from 1941 to 1950. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,121 to 2,087 square feet

of living area and have improvement assessments ranging from \$26,970 to \$58,970 or from \$18.30 to \$36.58 per square foot of living area. In support of the overvaluation argument, the appellant submitted sales information for two of these comparables. Comparable #1 sold in June 2014 for a price of \$372,500 or \$178.49 per square foot of living area, land included, and comparable #3 sold in April 2015 for a price of \$472,000 or \$292.80 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$88,430.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,480. The subject property has an improvement assessment of \$44,650 or \$35.81 per square foot of living area. The subject's total assessment reflects a market value of \$319,760 or \$256.42 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 equity comparables that were located in the same neighborhood as the subject property. Board of review comparable #5 is the same property as the appellant's comparable #3. The comparables are situated on sites containing from 7,330 to 13,950 square feet of land area. The comparables consist of one and one-half story dwellings of frame, brick, or frame and brick construction. The dwellings were constructed from 1901 to 1978. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,327 to 1,612 square feet of living area and have improvement assessments ranging from \$47,000 to \$58,970 or from \$35.23 to \$37.60 per square foot of living area. The board of review also submitted sale prices for these comparables. The comparables sold from August 2013 to July 2015 for prices that ranged from \$390,000 to \$565,000 or from \$263.05 to \$384.35 per square foot of living area, land included. As part of its submission, the board of review also provided a sale price for the appellant's comparable #2. The appellant's comparable #2 sold in August 2015 for a price of \$440,000 or \$298.51 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part that 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 based on overvaluation is not warranted.

The parties presented nine comparable properties and provided sale prices for eight of these properties.<sup>1</sup> The Board finds that four of the properties were not all that comparable to the

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<sup>1</sup> The appellant presented four comparables, while the board of review submitted information on six properties. The appellant's comparable #3 is the same property as board of review comparable #5. The appellant's comparable #4 was an equity comparable only.

subject property. The appellant's comparable #1 had significantly more living area than the subject, and board of review comparables #3, #4 and #6 differed from the subject in age. As a result, these comparables received less weight in the Board's analysis. The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and board of review comparables #1 and #2. These comparables were more similar to the subject in age and living area and sold proximate in time to the assessment date at issue. These comparables sold from October 2014 to August 2015 for prices that ranged from \$292.80 to \$340.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$256.38 per square foot of living area, including land, falls below the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the appellant contends assessment inequity as a 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 appellant did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The Board finds the parties submitted equity information on nine comparables. The Board finds the appellant's comparable #1 differed from the subject in living area and comparable #4 was not located near the subject property. Moreover, the Board finds board of review comparables #3, #4 and #6 differed significantly from the subject in age. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 and board of review comparables #1 and #2. The Board finds these comparables were more similar to the subject in location, age and living area. These comparables had improvement assessments that ranged from \$18.30 to \$37.57 per square foot of living area. The subject's improvement assessment of \$35.81 per square foot of living area falls within the range established by the best equity comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity 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.