



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

APPELLANT: Glenn Ronning  
DOCKET NO.: 15-05040.001-R-1  
PARCEL NO.: 06-12-204-042

The parties of record before the Property Tax Appeal Board are Glenn Ronning, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$50,310  
**IMPR.:** \$29,690  
**TOTAL:** \$80,000

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-story dwelling of brick construction with 1,309 square feet of living area. The dwelling was constructed in 1961. Features of the home include a full finished basement, central air conditioning and a two-car garage. The property has an 8,580 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 27, 2014 for a price of \$240,000 or \$183.35 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,080. The subject's assessment reflects a market value of

\$303,544 or \$231.89 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 five comparable sales that were located in the same neighborhood as the subject property. The comparables are situated on sites containing from 7,260 to 8,100 square feet of land area. The comparables consist of ranch dwellings of brick construction. The dwellings were constructed from 1950 to 1960 and contain from 1,274 to 1,382 square feet of living area. The comparables sold from December 2013 to March 2015 for prices that ranged from \$340,000 to \$468,500 or from \$261.94 to \$367.74 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2014 for a price of \$240,000 or \$183.35 per square foot of living area, land included. The appellant provided ample evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal form disclosing the seller was an individual; the parties to the transaction were not related; the property was sold using a realtor; the property had been advertised on the open market with the Multiple Listing Service (MLS); and it had been on the market for 70 days prior to its sale. In further support of the transaction, the appellant submitted a copy of the settlement statement and the MLS listing sheet. The settlement statement revealed that a commission was paid to a realty firm. The MLS information disclosed the subject property's listing history. On September 23, 2013, the subject property was listed for sale at a price of \$249,900. After 70 days on the market, the subject property sold for a price of \$240,000. The Board finds the subject's purchase price is below its market value reflected by the assessment.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and was not able to refute the contention that the purchase price was reflective of market value. The board of review submitted information on five comparable sales that sold from December 2013 to March 2015 for prices that ranged from \$340,000 to \$468,500 or from \$261.94 to \$367.74 per square foot of living area, land included. Although the board of review comparables were similar to the subject and sold proximate to the assessment date, the Board finds the subject's listing history and January 2014 sale price of \$240,000 to be more accurate indicators of the subject's market value as of the January 1, 2015 assessment date. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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.