



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

APPELLANT: David Fullerton  
DOCKET NO.: 15-05050.001-R-1  
PARCEL NO.: 06-02-217-021

The parties of record before the Property Tax Appeal Board are David Fullerton, 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:** \$100,680  
**IMPR.:** \$126,410  
**TOTAL:** \$227,090

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 is improved with a two-story dwelling of brick exterior construction with 2,642 square feet of living area. The dwelling was constructed in 1901. Features of the home include a full unfinished basement and a two-car garage. The property has a 15,000 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$550,000 as of January 1, 2015. The appraisal was prepared by Joan Fay 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 five comparable sales<sup>1</sup> improved with 1.5 and two-story dwellings that ranged in size from 2,174 to 2,780 square feet of living area. The dwellings were constructed from 1895 to 1956. Each comparable had a basement, central air conditioning,

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<sup>1</sup> The appraisal comparable #4 and the board of review comparable #2 appears to depict the same property.

one or two fireplaces and a two-car or three-car garage. All of the comparables had central air conditioning. The comparables sold from March 2012 to August 2014 for prices ranging from \$540,000 to \$630,000 or from \$218.98 to \$289.79 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 \$499,550 to \$612,900. The appellant requested the total assessment be reduced to \$183,330.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$227,090. The subject's assessment reflects a market value of \$681,952 or \$258.12 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 July 2013 to June 2015 for prices ranging from \$630,000 to \$795,000 or from \$278.26 to \$302.61 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 1895 to 1945. The dwellings range in size from 2,148 to 2,857 square feet of living area. Each comparable had a basement and a two-car garage or three-car garage. 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 gives the final opinion of value found in the appraisal little weight due to lack of adjustment for date of sale in relation to a 2015 market value date. The Board will consider the raw sales data.

The Board gave less weight to the appellant's comparables #1, #2, #3 and #5 and the board of review's comparable #3 as these properties sold in 2012 or 2013, not proximate in time for the January 1, 2015 assessment date

The Board finds the best evidence of market value in the record to be the appraisal comparable #4 and the board of review's comparables #1, #2 and #4. These comparables sold from August 2014 to June 2015 for prices ranging from \$630,000 to \$795,000 or from \$278.26 to \$302.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$681,952 or \$258.12 per square foot of living area, including land. 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 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.