



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

APPELLANT: Karen A. Meyer  
DOCKET NO.: 15-05062.001-R-1  
PARCEL NO.: 06-01-305-007

The parties of record before the Property Tax Appeal Board are Karen A. Meyer, 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:** \$73,500  
**IMPR.:** \$70,580  
**TOTAL:** \$144,080

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 ranch dwelling of brick exterior construction with 1,721 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a one-car garage. The property has a 9,807 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 information on three sales comparables. The comparables are improved with two brick ranch dwellings and one brick bungalow that range in size from 1,078 to 1,452 square feet of living area and are situated on sites that contain from 7,280 to 11,659 square feet of land area. Each comparable had central air conditioning, a basement and a one-car or two-car garage. The comparables sold May 2015 or July 2015 for prices ranging from \$300,000 to \$320,000 or from \$210.06 to \$296.85 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$97,682.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,080. The subject's assessment reflects a market value of \$432,673 or \$251.41 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 six comparable sales, which occurred from May 2014 to May 2015 for prices ranging from \$338,000 to \$475,000 or from \$254.28 to \$326.09 per square foot of living area, including land. The comparables are improved with ranch dwellings of brick or frame and brick exterior construction and were built from 1952 to 1956. The dwellings range in size from 1,242 to 1,868 square feet of living area. Each comparable had a basement and a one-car garage or two-car garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted an appraisal estimating the subject property had a market value of \$345,000 as of January 1, 2016. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Pursuant to section 1910.66(c) of rules of the Property Tax Appeal Board, the Board finds the appraisal submitted by the appellant is improper rebuttal evidence and will not be considered in determining the correct assessment of the subject property for the tax year at issue.

The board of review submitted a statement from the township assessor asserting that the appellant's comparable #2 sold in June for \$305,000 and then sold again in October 2015 for \$475,000.

### **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 appellant's comparables #1 and #3 due to their smaller dwelling size and difference in design when compared to the subject property. The Board gave less weight to the board of review's comparables #2, #3 and #5 due to their smaller dwelling size when compared to the subject property.

The Board finds the best evidence of market value in the record to be the appellant's comparable #2 and the board of review's comparables #1, #4 and #6. These comparables sold from May 2014 to May 2015 for prices ranging from \$305,000 to \$475,000 or from \$210.06 to \$261.71 per square foot of living area, including land, which is within the range established by the best comparables in this record. The subject's assessment reflects a market value of \$432,673 or \$251.41 per square foot of living area, including land. Based on this record 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.