



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

APPELLANT: Allan Grane  
DOCKET NO.: 15-05228.001-R-1  
PARCEL NO.: 06-01-319-004

The parties of record before the Property Tax Appeal Board are Allan Grane, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$118,280  
**IMPR.:** \$297,550  
**TOTAL:** \$415,830

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 two-story dwelling of brick exterior construction with 5,340 square feet of living area. The dwelling was constructed in 1991. Features of the home include a finished basement, central air conditioning, a fireplace and a three-car garage. The property has a 19,000 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 of the subject property. The appraiser developed the sales comparison approach to value in arriving at an opinion of market value of \$1,100,000 as of September 23, 2013. The appellant also disclosed the subject sold August 28, 2013 for a price of \$970,000 and had been advertised for sale as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Warranty Deed and

the Settlement Statement revealing the amount of Broker's Fees paid at settlement. Based on this evidence the appellant request the total assessment be reduced to \$323,301

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$415,830. The subject's assessment reflects a market value of \$1,248,739 or \$233.85 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 located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of brick exterior construction that were constructed from 1912 to 2005. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,110 to 4,648 square feet of living area and are situated on sites that contain from 10,125 to 18,955 square feet of land area. The comparables sold from May 2012 to June 2015 for prices ranging from \$850,000 to \$1,550,000 or from \$250.66 to \$366.00 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation

### **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 appraisal, the subject property's May 2012 sale date and the board of review's comparables # 1 and #6 due to their older sale dates not occurring proximate in time to the January 1, 2015 assessment date. The Board finds this evidence is not indicative of the subject's market value. The Board finds the best evidence of market value in the record to be the board of review's comparables #2 through #5. These comparables sold for prices ranging from \$850,000 to \$1,522,500 or from \$250.66 to \$327.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,2348,739 or \$233.85 per square foot of living area including land, falls within the range established by the best comparables in this record on a total market value basis and below the range on a per square foot basis. Based on this record, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.



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.