



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

APPELLANT: Charles Bletsas
DOCKET NO.: 15-05249.001-R-1
PARCEL NO.: 05-15-203-012

The parties of record before the Property Tax Appeal Board are Charles Bletsas, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$24,910
IMPR.: \$192,570
TOTAL: \$217,480

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 2-story dwelling of frame and masonry construction with 2,623 square feet of living area. The dwelling was constructed in 2008. Features of the home include a 1,004 square foot basement with finished area, central air conditioning, a fireplace and a 2-car garage. The property has a 9,897 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. These comparables are two-story dwellings of frame or frame and masonry construction built between 1994 and 2013. They range in size from 2,502 to 3,278 square feet of living area. They feature finished basements, central air conditioning, 1 or 2 fireplaces, and 2 or 3-car garages. They are located in the same neighborhood code as the subject. These comparables sold between May 2013 and July 2014 for

prices ranging from \$495,000 to \$790,500 or from \$197.84 to \$241.15 per square foot of living area land included. The appellant requested the total assessment be reduced to \$183,152 or a market value of approximately \$549,456.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,480. The subject's assessment reflects a market value of \$653,093 or \$248.99 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 four comparable sales. They are described as 2-story dwellings of frame construction built between 2005 and 2015. They range in size from 2,277 to 3,050 square feet of living area. They feature finished basements, central air conditioning, 1-3 fireplaces and 2-car garages. They are located in the same neighborhood code as the subject. These comparables sold between May 2014 and August 2014 for prices ranging from \$577,500 to \$819,732 or from \$242.13 to \$311.09 per square foot of living area land included. Regarding the appellant's evidence, the board of review reported that comparable #1 was a bank REO (real estate owned) property, and submitted a PTAX-203 Illinois Real Estate Transfer Declaration to support this claim. The PTAX-203 indicated the property was advertised for sale and the seller was a government agency.

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 #2 and #3 and to the board of review's comparables #3 and #4 based on their differences in dwelling size when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review comparables #1 and #2. They were very similar to the subject in location, size, style, age, and many features. These comparables sold for prices ranging from \$197.84 to \$311.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$248.99 per square foot of living area, including land, which is approximately midway within 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 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.

Mario Alberto

Chairman

K. L. Fan

Member

JR

Acting Member

Robert J. Steffen

Member

Dane DeKimo

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

A. Portel

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.