



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

APPELLANT: Rueben Taylor
DOCKET NO.: 15-05349.001-R-1
PARCEL NO.: 05-14-401-011

The parties of record before the Property Tax Appeal Board are Rueben Taylor, the appellant, by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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: \$58,920
IMPR.: \$160,020
TOTAL: \$218,940

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 frame and masonry exterior construction with 2,650 square feet of living area.¹ The dwelling was constructed in 1929. Features of the home include a partial finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 15,065 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's attorney argued that the fair cash value of the subject is not accurately reflected in its assessed value as the basis of this appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$570,000 as of January 1, 2015. The appraisal was prepared by Garry Nusinow, a Certified Residential Real Estate Appraiser. In

¹ As an initial matter, the Board finds the parties differ as to the size of the subject's dwelling and lot size. The Board finds the best evidence of size to be the appellant's appraisal's schematic diagram and calculations of the dwelling size.

estimating the market value of the subject property the appraiser developed the sales comparison approach to value using six comparable sales² improved with 1.5 story or two-story dwellings that ranged in size from 2,322 to 2,896 square feet of living area. The dwellings were constructed from 1946 to 1978. Each comparable had a basement, central air conditioning, a fireplace and a one-car or two-car garage. The comparables sold from February 2014 to July 2014 for prices ranging from \$458,000 to \$775,000 or from \$178.77 to \$270.75 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 \$459,740 to \$676,000. The appellant requested the total assessment be reduced to \$190,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,940. The subject's assessment reflects a market value of \$657,477 or \$248.10 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 August 2012 to December 2014 for prices ranging from \$609,000 to \$870,000 or from \$260.35 to \$290.00 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 or frame and masonry exterior construction and were built from 1947 to 1978. The dwellings range in size from 2,167 to 3,092 square feet of living area. Each comparable had a basement, central air conditioning and a one-car or two-car garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review's evidence included criticisms of the appellant's appraisal as well as information regarding the more similar comparables submitted by the board of review.

Conclusion of Law

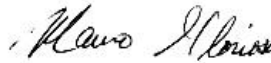
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 finds the best evidence of market value in the record to be the appraisal and the board of review's comparables #2, #3 #4 and #6. These comparables were similar to the subject in location, dwelling size and other features. These comparables sold from March 2014 to December 2014 for prices ranging from \$458,000 to \$805,000 or from \$178.77 to \$269.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the board of review's comparables #1 and #5 due to

² The appraisal comparables #4 and #5 and the board of review comparables #4 and #2 appear to depict the same properties.

their older sale date, not proximate in time to the January 1, 2015 assessment date. The subject's assessment reflects a market value of \$657,477 or \$248.10 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.