



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

APPELLANT: Carol Zellner
DOCKET NO.: 15-05354.001-R-1
PARCEL NO.: 09-08-311-003

The parties of record before the Property Tax Appeal Board are Carol Zellner, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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: \$129,600
IMPR.: \$332,390
TOTAL: \$461,990

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 part two-story and part one-story dwelling of frame exterior construction with 4,519 square feet of living area. The dwelling was constructed in 2014. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2,152 garage. The property has an approximately 57,448 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on three comparable sales, two of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of parcels of 6,550 or 7,500 square feet of land area that have been improved with two-story frame

¹ As part of the brief, the appellant reported the subject parcel was purchased in January 2013 for \$760,000 and the existing improvements were torn down and a new house as constructed.

dwellings that were built between 2011 and 2014. The homes range in size from 3,755 to 4,700 square feet of living area and feature full basements with finished areas. Each home has central air conditioning, two or three fireplaces and a two-car or a 2.5-car garage. The properties sold between May 2013 and December 2014 for prices ranging from \$957,500 to \$1,095,000 or from \$232.98 to \$259.12 per square foot of living area, including land.

Based on this foregoing evidence, the appellant requested an assessment reduction to \$373,563 which would reflect a market value of approximately \$1,120,689 or \$247.99 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$461,990. The subject's assessment reflects a market value of \$1,387,357 or \$307.01 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 response to the appeal, the board of review submitted documentation prepared by the township assessor's office which included a two-page narrative addressing the appellant's evidence and the comparables in support of the subject's assessment. The subject parcel is the largest lot among the properties presented by both parties. According to the assessor, the appellant's comparables are all inferior quality classes to the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located from 1 to 1.3-miles from the subject property in different neighborhood codes than the subject property, but argued that the dwelling sizes, age and amenities were similar to the subject. The comparables consist of parcels ranging from 11,894 to 59,540 square feet of land area that have been improved with part two-story and part one-story or with part three-story frame dwellings that were built in 2008 or 2014. The homes range in size from 4,257 to 4,715 square feet of living area and have full or partial basements, two of which are finished. Each home has central air conditioning, one or three fireplaces and a garage ranging in size from 567 to 985 square feet of building area. The properties sold between June 2014 and April 2015 for prices ranging from \$1,375,000 to \$1,550,000 or from \$292 to \$364 per square foot of living area, including land, rounded.

Based on the foregoing evidence and arguments, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant objected to consideration of board of review sale #2 because it was new construction that was built and sold in 2014; due to the lack of contract documentation, the appellant questioned if the sale included personal property as part of the sale price. Additionally, counsel argued this comparable is superior to the subject due to its finished basement and number of bathrooms.

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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables all have varying degrees of similarity to the subject property with all but one property having less land area than the subject. These comparables sold between May 2013 and December 2014 for prices ranging from \$957,500 to \$1,550,000 or from \$233 to \$364 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$1,387,357 or \$307.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified given the subject's lot size and age. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

Member



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 19, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Carol Zellner, by attorney:
Joanne Elliott
Elliott & Associates, P.C.
1430 Lee Street
Des Plaines, IL 60018

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187