



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

APPELLANT: Christopher & Elizabeth Busch  
DOCKET NO.: 15-05358.001-R-1  
PARCEL NO.: 06-12-108-013

The parties of record before the Property Tax Appeal Board are Christopher & Elizabeth Busch, the appellants, 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:** \$110,550  
**IMPR.:** \$114,130  
**TOTAL:** \$224,680

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 frame and masonry construction with 2,468 square feet of living area. The dwelling was constructed in 1934. Features of the home include a partial basement, central air conditioning and a two-car garage. The property has a 17,175 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted limited evidence disclosing the subject property was purchased in February 2013 for a price of \$331,683. The appellants partially completed Section IV – Recent Sale Data of the residential appeal form. The appellants stated the subject property sold in settlement of a contract for deed and the seller's mortgage was not assumed. The appellants did not answer questions that asked if the sale was between related parties; if a realtor handled the transaction; if the property had been advertised for sale; and how was the property advertised for sale and for

how long. To document the transaction, the appellants submitted a copy of the warranty deed dated February 12, 2013, but did not submit any evidence to verify that the subject's sale price was actually \$331,683. Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$211,646.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,680. The subject's assessment reflects a market value of \$674,715 or \$273.39 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.

The board of review through the York Township Assessor presented information on four comparable sales, two of which were located in the same neighborhood as the subject property. The comparables have from 8,500 to 12,750 square feet of land area. The comparables are improved with two-story dwellings of frame and masonry or stucco construction. The dwellings were constructed from 1911 to 1951. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,167 to 2,975 square feet of living area. The comparables sold from May 2014 to July 2015 for prices that ranged from \$600,000 to \$767,500 or from \$257.14 to \$293.61 per square foot of living area, land included. As part of its submission, the township assessor submitted information disclosing the subject's 2013 sale price was actually \$635,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the subject's February 2013 sale was not proximate to the January 1, 2015 assessment date. Furthermore, the appellants stated the subject sold for \$331,683 but submitted no evidence to verify this sale price. The board of review stated the subject actually sold for \$635,000 and the sale did not have the elements of an arm's length transaction. The appellants did not refute either of these claims.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were generally similar to the subject in location, age and living area. These properties also sold proximate in time to the assessment date at issue. The board of review comparables sold from May 2014 to July 2015 for prices that ranged from \$600,000 to \$767,500 or from \$257.14 to \$293.61 per square foot of living area, land included. The subject's assessment reflects a market value of \$674,715 or \$273.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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.



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Chairman



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Member



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Acting Member



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Member



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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: August 18, 2017



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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.