



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

APPELLANT: Denise Narancich
DOCKET NO.: 15-05367.001-R-1
PARCEL NO.: 06-12-216-032

The parties of record before the Property Tax Appeal Board are Denise Narancich, the appellant, by attorney Ralph F. Tellefsen, III, of the Law Offices of Ralph F. Tellefsen in Elmhurst; 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: \$89,050
IMPR.: \$130,090
TOTAL: \$219,140

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 3,707 square feet of living area. The dwelling was constructed in 1952 with the 2-story addition constructed in 1999. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a two-car garage with 930 square feet of building area. The property has a 12,621 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five suggested comparable sales located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick exterior construction that were constructed from 1928 to 1955. Features of the comparables include

central air conditioning, one or three fireplaces and a garage ranging in size from 240 to 560 square feet of building area. Four comparables have a partially finished basement. The comparables range in dwelling size from 1,876 to 3,620 square feet of living area and have sites ranging in size from 7,810 to 14,460 square feet of land area. The appellant reported that the comparables sold from December 2013 to April 2015 for prices ranging from \$500,000 to \$610,000 or from \$150.55 to \$279.85 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$200,000 or an estimated market value of \$600,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,140. The subject's assessment reflects a market value of \$658,078 or \$177.52 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.

Representing the board of review was Chairman Anthony Bonavolonta and alternate member Matthew Rasche. Bonavolonta called York Township Deputy Assessor Julie Patterson as a witness.

Patterson testified that appellant's comparable sale #1 has a concrete slab foundation when compared to the subject's 2,159 square foot basement.

In support of its contention of the correct assessment the board of review submitted information on six suggested comparable sales prepared by Patterson. The comparables are located in the same neighborhood code as the subject property. Three comparables were also utilized by the appellant. Patterson testified that the comparables are improved with two-story dwellings of brick or frame and brick exterior construction and were constructed from 1927 to 1979. Features include a basement and a two-car garage. The grid analysis did not disclose central air conditioning, fireplaces, garage sizes or finished basements. The dwellings range in size from 2,016 to 3,068 square feet of living area and have sites that range in size from 7,380 to 14,460 square feet of land area. The comparables sold from September 2012 to July 2015 for prices ranging from \$425,000 to \$812,500 or from \$189.33 to \$264.83 per square foot of living area, land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal of the board of review's evidence, the appellant's attorney addressed each comparable sale and included copies of their Multiple Listing Service (MLS) sheets. The MLS sheets disclosed that the board of review comparables #2, #3, #4, #5 and #6 have basements with finished area. The MLS sheets also disclosed that the board of review comparables #2, #5 and #6 are recent rehabs.

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 eight suggested comparable sales for the Board's consideration. The appellant's comparables #2, #4 and #5 are also the board of review's comparables #6, #4 and #3, respectively. The Board gave less weight to the appellant's comparable #1 due to its lack of a basement when compared to the subject's full partially finished basement. The Board gave less weight to the appellant's comparable #2 along with board of review comparables #1, #2 and #6. These comparables sold in 2012 and 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the appellant's comparable #3 due its considerably smaller dwelling size.

The Board finds the best evidence of market value to be the remaining comparables. These most similar comparables sold for prices ranging from \$540,000 to \$812,500 or from \$200.97 to \$264.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$658,078 or \$177.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a total market value basis and below the range on a price-per-square foot basis. 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.



Chairman



Member



Acting 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: August 18, 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.