



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

APPELLANT: Kevin Gustafson
DOCKET NO.: 15-05372.001-R-1
PARCEL NO.: 05-14-211-004

The parties of record before the Property Tax Appeal Board are Kevin Gustafson, 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 A Reduction 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: \$32,990
IMPR.: \$260,630
TOTAL: \$293,620

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 and one-half story dwelling of masonry construction with 3,527 square feet of living area.¹ The dwelling was constructed in 2008. Features of the home include a finished basement, central air conditioning, four fireplaces and a two and one-half car garage.² The property has an 8,190 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

¹ The board of review's grid depicts the subject dwelling with 4,034 square feet of living area, but submitted no evidentiary support. The appellant reports the subject dwelling has 3,527 square feet of living area. The appellant submitted Multiple Listing Service (MLS) documentation and a printout from the Milton Township Assessor's Office in support.

² The subject's fireplace count and garage size were ascertained from the MLS sheet supplied by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$334,500. The subject's assessment reflects a market value of \$1,004,505 or \$284.80 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. The board of review's evidence included a grid of three sales purported to be the appellant's comparables, however, two of the sales were not used by the appellant before the Property Tax Appeal Board.

Under rebuttal, the appellant submitted documentation disclosing the subject property sold on December 13, 2016 for \$855,000, after two previous marketing attempts.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appellant's comparable sale #3 and the board of review's comparable sale #1. These most similar comparables sold for prices of \$945,000 and \$792,923 or \$246.48 and \$262.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,004,505 or \$284.80 per square foot of living area, including land, which is above the market values of the best comparable sales in this record. The Board gave some weight to the subject's 2016 sale, even though the sale occurred approximately two years after the January 1, 2015 assessment date. The Board gave less weight to the appellant's comparable #1 due to its older sale date, considerably larger size and lack of basement finish. The Board also gave less weight to the appellant's comparable #2 due to its lack of basement finish, unlike the subject. Likewise, the Board gave less weight to the board of review's comparables #3 and #4 due to their older sale dates and dissimilar size, when compared to the subject. Additionally, the Board gave less weight to the board of review's comparable #2 due to the reference made that the sale was a "multi-parcel sale", which was not explained in the board of review's submission. Based on this evidence the Board finds a reduction in the subject's assessment is 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 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 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

Kevin Gustafson, 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