



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

APPELLANT: Walter Teichen
DOCKET NO.: 15-05458.001-R-1
PARCEL NO.: 06-03-401-013

The parties of record before the Property Tax Appeal Board are Walter Teichen, the appellant; 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: \$20,530
IMPR.: \$30,190
TOTAL: \$50,720

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 one-story frame bungalow containing 672 square feet of living area. The dwelling was built in 1925. Features of the home include a full basement with 250 square feet of finished area, central air conditioning and a two-car garage with a stone driveway. The subject is situated on a 7,000 square foot site located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties.¹ They are described as 1 or 1.5-story frame or stucco dwellings ranging in age from 89 to 92 years old. They feature basements, two with finished area, and 1, 1.5, 2 or 2.5 car garages. Four comparables feature

¹ Appellant's comparables #4 and #5 are the same property and only #4 will be analyzed in this decision.

central air conditioning. They sold between October 2012 and August 2015² for prices ranging from \$83,000 to \$114,900 or from \$96.55 to \$140.42 per square foot of living area including land.³ The appellant also submitted photographs of the subject and the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$33,333 or a market value of approximately \$100,000 or \$148.81 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 \$50,720. The subject's assessment reflects a market value of \$152,312 or \$226.66 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.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor comparing both parties' comparables to the subject and disclosing the three recent sales of appellant's comparable #3.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales. They are described as masonry or frame bungalows that range in size from 826 to 1,119 square feet of living area. They were built between 1923 and 1927. They feature basements, two with finished area, and 1, 2 or 3-car garages. Four comparables have central air conditioning. The sites range in size from 7,000 to 11,196 square feet of land area and are located in the same neighborhood code as the subject. The comparables sold between September 2013 and August 2015 for prices ranging from \$179,000 to \$294,900 or from \$211.83 to \$263.54 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted Redfin on-line property information sheets to refute information on the Property Record Cards submitted by the board of review. Based upon this data, the appellant claims all eight comparables have finished basements and two are 1.5 story dwellings.

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.

² The appellant reported a sale in September 2015 for comparable #4, but the board of review submitted documentation establishing the sale for \$83,000 occurred in August 2015.

³ Appellant's comparable #3 sold twice in July 2015. The first sale was for \$94,602 and the seller was a financial institution. The second sale was between two corporations for \$107,000. The board of review submitted PTAX-203 Illinois Real Estate Transfer Declarations documenting both sales, plus a third in 2016 for \$197,500. The Board will use the second sale in its analysis.

The Board gave less weight to the appellant's comparables #1 and #2 and board of review comparable #5 based on sale dates from 2012 or 2013 which are dated and less indicative of market value as of the subject's assessment date of January 1, 2015. The Board also gave less weight to appellant's comparables #1, #2 and #6 and board of review comparables #3 through #8 based on their 1.5-story style as compared to the subject's one-story design and/or significantly larger dwelling sizes as compared to the subject. The Board finds the best evidence of market value in the record to be the appellant's comparables #3⁴ and #4 and board of review comparables #1 and #2. These comparables were similar to the subject in style, location, exterior construction, dwelling size, age and most features. They sold from March 2014 to August 2015 for prices ranging from \$83,000 to \$196,500 or from \$109.79 to \$237.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$152,312 or \$226.66 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on both a fair market basis as well as a per square foot basis. The Board finds a reduction in the subject's assessment based on overvaluation is not justified.

⁴ Second sale in the amount of \$107,000 or \$121.59 per square feet of living area including land.

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: April 17, 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

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