



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

APPELLANT: George Molayal
DOCKET NO.: 15-05466.001-R-1
PARCEL NO.: 06-03-213-032

The parties of record before the Property Tax Appeal Board are George Molayal, 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: \$21,570
IMPR.: \$101,500
TOTAL: \$123,070

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 frame construction. The dwelling is 21 years old and contains 1,640 square feet of living area. Features of the home include a finished basement, central air conditioning and a 2-car garage. The property has a 7,355 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of the equity argument the appellant submitted information on four equity comparables. The comparables are described as ranch or 2-story frame or frame and masonry dwellings ranging in age from 20 to 69 years old. The comparables range in size from 1,402 to 2,106 square feet of living area. They feature finished basements, central air conditioning and one or two-car garages. One comparable features a fireplace. The comparables have sites that range in size from 7,244 to 8,350 square feet of land area and are located in the same block as the subject.

They have improvement assessments ranging from \$62,220 to \$80,170 or from \$38.06 to \$45.33 per square foot of living area.

The appellant also contends overvaluation as a basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Chris Poklacki estimating the subject property had a market value of \$335,000 as of November 30, 2012. The appraiser used four comparables, three of which sold from February through October 2012 for prices ranging from \$300,000 to \$426,000 or from \$171.22 to \$191.08 per square foot of living area including land. One was an active listing with an asking price of \$514,900. The comparables had features with varying degrees of similarity to the subject. The appraiser made adjustments to the comparables to account for differences with the subject. After adjustments, the four comparables' estimated market values ranged from \$329,500 to \$431,155.

The appellant also submitted a Property Record Details sheet for one additional comparable sale (Exhibit B Compare 2 – Recent Sale In The Neighborhood (E06)) described as a two-story frame and masonry dwelling containing 3,324 square feet of living area. The dwelling was built in 2006 and features a basement. The property sold in August 2015 for \$670,000 or \$201.56 per square foot of living area including land. Its improvement assessment for 2015 is \$186,170 or \$56.01 per square foot of living area.

In an attached memo, the appellant argued the subject's building assessment was not uniform with the property next door and other nearby properties.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$73,800 or \$45.00 per square foot of living area. The requested reduction in the improvement assessment would result in the total assessment being reduced to \$95,370 or a market value of approximately \$286,139 or \$174.47 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,070. The subject's assessment reflects a market value of \$369,580 or \$225.35 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 subject property has an improvement assessment of \$101,500 or \$61.89 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor explaining how the properties in the township are assessed and that 2015 was a quadrennial year. The assessor explained the objective was not the same percentage change for each home but rather each home to be assessed at one-third of market value. The assessor also discussed the appellant's appraisal, pointing out the appraisal's final opinion of value in 2012 of \$335,000 was higher than the appellant's requested market value in 2015 of \$286,110, and argued the market in Elmhurst has not decreased since 2012 but has greatly increased. In the attached grid analysis, the assessor disclosed appraisal comparable #4, which was an active listing as of the effective date of the appraisal, sold in February 2013 for \$480,000 or \$257.65 per square foot of living area including land.

In support of the subject's assessment the board of review submitted information on four equity comparables and three comparable sales. The equity comparables are described as two-story dwellings of frame construction built in 1995 or 1996. They range in size from 1,632 to 1,742 square feet of living area and had varying degrees of similarity to the subject. The four equity comparables have improvement assessments ranging from \$100,190 to \$104,490 or from \$59.98 to \$62.29 per square foot of living area. The three comparables that sold are described as split-level frame or frame and masonry dwellings built between 1976 and 1994. They range in size from 1,266 to 1,300 square feet of living area and had varying degrees of similarity to the subject. They sold from June 2014 through July 2015 for prices ranging from \$308,000 to \$349,900 or from \$243.29 to \$269.59 per square foot of living area land included. The board of review also submitted a map showing locations of both parties comparables.

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

In written rebuttal, the appellant comments on the board of review comparables and the process by which the assessments are determined.

Conclusion of Law

The taxpayer contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their dissimilar ranch style as compared to the subject's two-story design and/or larger and/or older dwellings. The Board finds the best evidence of assessment equity in the record to be the board of review comparables. These four comparables are most similar to the subject in location, exterior construction, age, dwelling size, style and features. The comparables had improvement assessments ranging from \$59.98 to \$62.29 per square foot of living area. The subject's improvement assessment of \$61.89 per square foot of living area falls within the range established by the most similar comparables in the record. Therefore, the Board finds no reduction based on equity is warranted.

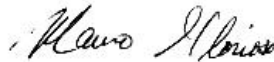
The taxpayer also argued overvaluation as an alternative basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, 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 based on overvaluation is not warranted.

The appellant submitted an appraisal estimating the property had a market value of \$335,000 as of November 30, 2012. The Board gave little weight to the final opinion of value found in the

appraisal report which is dated and utilized three sales from 2012 which are less indicative of market value as of the subject's assessment date of January 1, 2015. Comparable #4 which was an active listing on the effective date of the appraisal and later sold in February 2013, was located over a mile from the subject.

The Board finds none of the comparable sales submitted by either party were particularly similar to the subject in design and/or sold proximate in time to the subject's assessment date. Despite dissimilar dwelling sizes and/or split-level styles, the Board finds appellant's Exhibit B Compare 2 and board of review comparables #5 and #6 are most similar to the subject in location, site size, age and most features. These comparables sold proximate in time to the subject's assessment date from June 2014 to August 2015 for prices ranging from \$308,000 to \$670,000 or from \$201.56 to \$269.59 per square foot of living area including land. The subject's assessment reflects a value of \$369,580 or \$225.35 per square foot of living area, land included, which is within and on the lower end of the range established by the most similar comparables in the record on both a total market value basis as well as a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation 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:

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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