



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

APPELLANT: George Molayal
DOCKET NO.: 15-05469.001-R-1
PARCEL NO.: 06-02-112-001

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: \$73,640
IMPR.: \$267,920
TOTAL: \$341,560

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 masonry construction. The dwelling was built in 2009 and contains approximately 4,650 square feet of living area. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 9,825 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 2-story or 3-story masonry or frame and masonry dwellings either 10 or 15 years old. The comparables range in size from 2,974 to 5,575 square feet of living area. They feature basements, three with finished area, central air conditioning, one fireplace each and garages that contain either 450 or 750 square feet of building area. The comparables have sites that range in size from 7,506 to 9,000 square feet of land area and are

located within one block of the subject. They have improvement assessments ranging from \$152,170 to \$254,570 or from \$45.66 to \$51.17 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 \$885,000 as of November 30, 2012. The appraiser used three comparables which sold in May or September 2012 for prices ranging from \$950,000 to \$1,261,000 or from \$208.97 to \$299.10 per square foot of living area including land. 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 three comparables' estimated market values ranged from \$885,000 to \$1,158,500. Appellant's equity comparable #2 also sold in November 2013 for \$727,000 or for \$213.72 per square foot of living area including land.

In an attached memo, the appellant describes and explains the evidence submitted for the appeal.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$220,000 or approximately \$47.31 per square foot of living area. The requested reduction in the improvement assessment would result in the total assessment being reduced to \$290,000 or a market value of approximately \$870,000 or \$187.10 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 \$341,560. The subject's assessment reflects a market value of \$1,025,706 or \$220.58 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 \$267,920 or \$57.62 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.

In support of the subject's assessment the board of review submitted information on seven comparables, four of which were sales. The seven comparables are described as two-story dwellings of masonry or frame and masonry construction built between 2006 and 2014. They range in size from 3,508 to 5,221 square feet of living area and had varying degrees of similarity to the subject. The seven comparables have improvement assessments ranging from \$218,930 to \$293,580 or from \$56.23 to \$62.41 per square foot of living area. Four comparables sold between April 2012 and January 2015 for prices ranging from \$866,000 to \$990,000 or from \$222.77 to \$275.16 per square foot of living area land included. The board of review also submitted a map showing locations of both parties comparables and the subject.

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. The appellant also submitted equity information for 18 properties in the subject's neighborhood showing changes in assessments.

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.

Counting the three comparables in the appraisal, the parties submitted 14 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 based on its smaller dwelling size. The Board also gave less weight to appellant's comparables #1, #2 and #3, appraisal comparables #1, #2 and #3 and board of review comparables #1, #2 and #4 based on their dissimilar finished basements as compared to the subject's unfinished basement. The Board finds the best evidence of assessment equity in the record to be the appellant's comparable #4 and board of review comparables #3, #5, #6 and #7. These five comparables are most similar to the subject in location, exterior construction, age, dwelling size, style and features. The comparables had improvement assessments ranging from \$45.66 to \$62.25 per square foot of living area. The subject's improvement assessment of \$57.62 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.

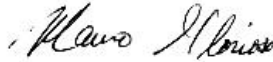
The taxpayer also argued overvaluation as an alternative basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, 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 \$885,000 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 sales from 2012 which are less indicative of market value as of the subject's assessment date of January 1, 2015. No adjustments were made for these dated sales.

The parties submitted five additional comparable sales for the Board's consideration. These sales ranged from \$213.72 to \$275.16 per square foot of living area including land. The Board gave less weight to appellant's comparable #2 and board of review comparable #4 based on sales from 2012 and 2013 which were not proximate in time to the subject's assessment date of January 1, 2015. The Board finds board of review comparable #3 most similar to the subject in location, site size, style, exterior construction and age and has a finished basement similar to the subject.

This comparable sold in December 2014 for \$866,000 or for \$244.70 per square foot of living area including land. The subject's assessment reflects a value of \$1,025,706 or \$220.58 per square foot of living area, land included, which is supported by the most similar comparable in the record on a per square foot basis. The subject's total market value is greater than this comparable's sale price but that is logical given the larger dwelling size of the subject. 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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