



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

APPELLANT: Michael Tjeerdema
DOCKET NO.: 15-05713.001-R-1
PARCEL NO.: 03-34-211-013

The parties of record before the Property Tax Appeal Board are Michael Tjeerdema, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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: \$63,990
IMPR.: \$38,970
TOTAL: \$102,960

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 split-level dwelling of frame and brick exterior construction with 1,062 square feet of living area. The dwelling was constructed in 1954. Features of the home include central air conditioning, an attached one-car garage and a detached two-car garage. The property has an 18,000 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$260,000 as of January 1, 2015. The four properties used in the appraisal were located from .18 of a mile to 2.85 miles from the subject property.

The appellant's evidence included an additional grid analysis comprised of five comparable sales that were not used in the appellant's appraisal. Four of these properties also had Multiple Listing Service (MLS) sheets provided.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,960. The subject's assessment reflects a market value of \$309,189 or \$291.14 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.

As to the appraisal evidence submitted by the appellant, the board of review argued that one of the comparables is a dissimilar one-story ranch style dwelling and three of the four comparables are located outside of the subject's neighborhood. In addition, the board of review argued that the subject is situated on two buildable lots. As to the additional grid analysis, the board of review argued four of the five comparables are located outside the subject's neighborhood and in a different town. Furthermore, the remaining comparable is a one-story ranch style without a basement.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales, one of which was used by the appellant's appraiser, that are located in close proximity to the subject and within the same neighborhood. The sales occurred from April 2014 to June 2015 for prices ranging from \$240,000 to \$325,500 or from \$244.38 to \$280.70 per square foot of living area, including land. The board of review's evidence also included a grid analysis containing five sales of vacant land that subsequently had a dwelling constructed.

Under rebuttal, the appellant argued that the subject has some exterior items of deferred maintenance that were photographed in the appraisal. In addition, the subject dwelling is built over the lot line and spans two lots, however the subject property is one parcel number and has not been split into two separate parcel numbers. Furthermore, the property is not currently two buildable lots and would require additional cost of permits, demolition and utilities would have to be considered. The rebuttal evidence included copies of the Multiple Listing Service (MLS) sheets for the board of review's comparables with a brief outline for each property.

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 Board finds the best evidence of market value to be the appellant's appraisal's comparables #1 and #2, as well as the board of review's comparables, including the parties' common comparable. These sales occurred from April 2014 to June 2015 and sold for prices ranging from \$240,000 to \$325,000 or from \$177.28 to \$280.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$309,189 or \$291.14 per square foot of

living area, including land, which is within the range established by the best comparable sales on a total market value basis and slightly above the range on a per square foot basis. The Board finds the subject's slightly higher per square foot assessed value is supported by the subject's additional garage space and larger lot size. The Board gave less weight to the appellant's appraisal's result due to the inclusion of comparables #3 and #4. These two properties have dissimilar one-story and one and one-half story dwellings without basements, unlike the subject. Additionally, these comparables are significantly larger than the subject and are located 1.61 and 2.85 miles from the subject. 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. 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



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: October 20, 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

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