



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

APPELLANT: Barbara Gallagher
DOCKET NO.: 15-05722.001-R-1
PARCEL NO.: 06-11-204-017

The parties of record before the Property Tax Appeal Board are Barbara Gallagher, 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: \$76,060
IMPR.: \$80,210
TOTAL: \$156,270

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 with 1,703 square feet of living area. The dwelling was constructed in 1925. Features of the home include a partial basement, central air conditioning, a fireplace and a detached two-car garage of 400 square feet of building area. The property has a 10,203 square foot site and is 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 a letter along with information on three suggested comparable sales of torn-down dwellings. As part of the letter, the appellant argued that "by today's standards" the subject dwelling would be considered a teardown. As such, the appellant's submission consisted of comparable properties that were torn down and replaced within recent years with new dwellings. In her letter, the appellant contends that the market value of the subject would fit somewhere between these sales.

From the Section V grid analysis, the comparable properties are each located within the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 7,500 to 12,834 square feet of land area. The properties were previously improved with two-story dwellings. These comparables sold in "2015"¹ for \$300,000 to \$450,000 or from \$32.47 to \$53.33 per square foot of land area, including the old improvement.

The appellant requested a total assessment of \$140,000 which would reflect a market value of approximately \$420,000 or \$41.16 per square foot of land area, including building, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,270. The subject's assessment reflects a market value of \$469,279 or \$45.99 per square foot of land area, including building, 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. Alternatively, the subject's assessment reflects a market value of \$469,279 or \$275.56 per square foot of living area, including land.

In response to the appeal, the board of review submitted a memorandum from Julie Patterson of the York Township Assessor's Office along with additional data. The assessor acknowledged that the appellant's comparable sales along with board of review comparables #4, #5 and #6 were each "land sales." Additionally, the assessor reported sales #1, #2 and #3 were sales of improved properties in the subject's neighborhood. Based upon both parties' land sales, the assessor contends that the estimated market value of the subject land at \$45 per square foot falls within the range of the six land sales in the record that range from \$32 to \$57 per square foot of land area. The assessor also reported that the subject property has been treated as an improved parcel (i.e., with a dwelling) and therefore, the assessor contends that comparables #1, #2 and #3 presented on behalf of the board of review should be given most weight as improved parcels like the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales, three of which reflect improved parcels and three of which reflect "tear down" properties.

Improved sales #1, #2 and #3 consist of parcels of either 7,500 or 10,546 square feet of land area which are improved with two-story dwellings of masonry construction that were built between 1927 and 1988. The homes range in size from 2,318 to 2,959 square feet of living area with basements and two-car garages. These three improved comparables sold between November 2013 and May 2015 for prices ranging from \$675,000 to \$740,000 or from \$250.08 to \$293.36 per square foot of living area, including land.

The teardown sales #4, #5 and #6 consist of parcels ranging in size from 6,900 to 7,824 square feet of land area. Subsequent to these reported sales, the parcels were improved with homes that were built in 2014 and 2016. Prior to this new construction, these properties sold as "teardowns"

¹ The board of review's data reiterated the appellant's comparables and reported sales dates ranging from June 2014 to June 2015.

between October 2013 and July 2015 for prices ranging from \$330,000 to \$410,000 or from \$42.18 to \$56.52 per square foot of land area, including the old improvement.

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

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.

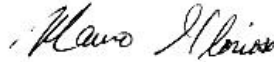
The parties submitted a total of nine comparable sales to support their respective arguments before the Property Tax Appeal Board. Six of the comparables reflect land sales and three of the comparables reflect the sales of improved properties. Of these improved sales, the Board has given reduced weight to board of review sale #3 as this dwelling was constructed in 1988 and is significantly newer than the subject dwelling that was built in 1925.

As to the land value argument, the Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #4, #5 and #6. These parcels range in size from 6,900 to 12,834 square feet of land area. The parcels sold between October 2013 and July 2015 for prices ranging from \$32.7 to \$57.00 per square foot of land area. The subject's assessment reflects a market value of \$45.99 per square foot of land area which is within the range established by the best land comparable sales in this record.

As to the improved parcel argument, the Board finds the best evidence of market value to be board of review comparable sales #1 and #2. These most similar comparables sold in November 2013 and March 2014 for prices of \$675,000 and \$680,000 or for \$279.16 and \$293.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$469,279 or \$275.56 per square foot of living area, including land, which is below the best comparable sales in this record both in terms of overall value and on a per-square-foot basis.

Based on this record and the evidence presented by both parties, 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: September 22, 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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