



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

APPELLANT: Joanna Todd
DOCKET NO.: 15-05854.001-R-1
PARCEL NO.: 06-12-207-015

The parties of record before the Property Tax Appeal Board are Joanna Todd, the appellant, by Greg Earl, Attorney at Law in Geneva; 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: \$77,030
IMPR.: \$67,920
TOTAL: \$144,950

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 dwelling of brick, masonry or stone exterior construction with 2,061 square feet of living area. The dwelling was constructed in 1953. Features of the home include a partial basement, central air conditioning and a two-car garage. The property has a 11,476-square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel arguing overvaluation as the basis if the appeal. In support of this argument the appellant submitted a settlement statement disclosing the subject property was purchased on July 25, 2013 for a price of \$405,500 or \$196.75 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,950. The subject's assessment reflects a market value of \$435,285 or \$211.20 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.

Representing the board of review was member Matthew Rasche. Rasche called York Township Deputy Assessor Judy Woldman as a witness.

In support of its contention of the correct assessment the board of review submitted information on ten comparable sales. Woldman testified that the comparables are located within the same neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick, masonry or stone exterior construction and range in size from 1,274 to 2,148 square feet of living area. The comparables were constructed from 1950 to 1960. Each comparable has a basement and a one-car or two-car garage. Based on this evidence, the board of review requested that the assessment be confirmed.

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 of review submitted ten sales for the Board's consideration. The Board gave less weight to the board of review's comparables #6 through #10 based on their smaller dwelling size when compared to the subject property. The Board finds the best evidence of market value in the record to be comparable sales #1 through #5 submitted by the board of review. These comparables were most similar to the subject in location, land area, style, construction, dwelling size, age and features. These properties also sold more proximate in time to the January 1, 2015 assessment date at issue. The comparables sold for prices ranging from \$342,000 to \$605,000 or from \$192.24 to \$281.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$435,285 or \$211.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the January 1, 2015 assessment date at issue. Based on this record the Board finds the subject's assessment is reflective of market value and 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(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: August 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joanna Todd, by attorney:
Greg Earl
Attorney at Law
17 North 6th Street
Geneva, IL 60134

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187