



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

APPELLANT: Robert & Jane Baer
DOCKET NO.: 15-05913.001-R-1
PARCEL NO.: 06-11-125-012

The parties of record before the Property Tax Appeal Board are Robert & Jane Baer, the appellants; 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: \$69,720
IMPR.: \$186,630
TOTAL: \$256,350

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 brick exterior construction with 3,289 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 9,302 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 information on six comparable sales located within 1 mile of the subject property. The comparables are improved with two-story single-family dwellings of brick exterior construction that were constructed from 1998 to 2006. The comparables have a basement with four comparables having a finished area, central air conditioning, a fireplace and a 2-car, 2.5-car or 3-car garage. The dwellings range in size from 3,104 to 4,168 square feet of living area and have sites ranging in size from 7,220 to 10,500 square feet of land area. The

appellants reported that the comparables sold from October 2013 to January 2016 for prices ranging from \$545,000 to \$762,500 or from \$170.05 to \$201.35 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$256,350. The subject's assessment reflects a market value of \$769,820 or \$234.06 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.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with two-story single-family dwellings of frame, brick, or frame and brick exterior construction that were constructed from 2003 to 2006. The comparables have a basement with two comparables having a finished area, central air conditioning, one to three fireplaces and a two-car or three-car garage. The dwellings range in size from 3,175 to 3,990 square feet of living area and have sites ranging in size from 6,450 to 10,500 square feet of land area. The comparables sold from July 2013 to December 2014 for prices ranging from \$750,000 to \$980,000 or from \$231.46 to \$264.95 per square foot of living area.

The written rebuttal, the appellants argued that the board of review did not disagree or disprove the appellants' comparables.

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 14 comparable sales for the Board's consideration. The Board gives little weight to the appellants' comparable #6 along with the board of review's comparable #2. These sales occurred in October 2013 and July 2013, which are dated and is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the appellants' comparable #1 due to it being an outlier. The Board gave less weight to the appellants' comparable #4 along with the board of review's comparable #8 due to their larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #2, #3 and #5 along with the board of review comparable sales #1, #3, #4, #5, #6 and #7. These most similar comparables in location, lot size, dwelling size, age and features when compared to the subject sold for prices ranging from \$625,000 to \$940,000 or from \$186.89 to \$264.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$769,820 or \$234.06 per square foot of living area, including land, which is within the range

established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, a reduction in the subject's assessment is not warranted.

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: June 18, 2019



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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