



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

APPELLANTS: Blair & Carol Dickinson  
DOCKET NO.: 15-06078.001-R-1  
PARCEL NO.: 06-01-101-053

The parties of record before the Property Tax Appeal Board are Blair & Carol Dickinson, the appellants, by attorney Jay D. Kostecki, of Kozar Law Office LLC in Elmhurst; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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:** \$64,930  
**IMPR.:** \$35,070  
**TOTAL:** \$100,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1.5-story dwelling of frame, aluminum or vinyl exterior construction with 1,613 square feet of living area. The dwelling was constructed in 1919. Features of the home include an unfinished basement and a 720 square foot garage. The property has an 8,663 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five suggested comparable sales located in the same neighborhood code as the subject property. The appellants reported that the comparables are improved with 1.5-story dwellings of frame, aluminum or vinyl; or brick, masonry or stone exterior construction that were constructed from 1899 to 1940. Features of the comparables include a basement with three

comparables having finished area, two comparables have central air conditioning, two comparables have a fireplace and each comparable has a garage ranging from one-car to 543 square feet of building area. The dwellings range in size from 1,276 to 2,163 square feet of living area and have sites ranging in size from 7,173 to 8,470 square feet of land area. The appellants reported that the comparables sold from June 2014 to October 2015 for prices ranging from \$220,000 to \$335,000 or from \$154.88 to \$250.56 per square foot of living area, land included. The appellants requested the subject's assessment be reduced to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,670. The subject's assessment reflects a market value of \$362,372 or \$224.66 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.

Woldman testified that the appellants' comparable #1 is a short sale, comparable #2 is a Fannie Mae sale, comparable #4 is a Bank sale and comparable #5 is a Bank sale. Appellants' comparables #2 and #5 were tear down sales. Woldman testified that the PTAX 203-Real Estate Transfer Declarations were submitted for the appellants' comparables #1, #2, #4 and #5. Woldman testified that the appellants' comparable #4 resold in November 2014 for a price of \$455,000 or \$340.31 per square foot of living area, land included.

In support of its contention of the correct assessment the board of review submitted information on five suggested comparable sales prepared by Woldman. The comparables are located in the same neighborhood code as the subject property. Woldman testified that the comparables are improved with 1.5-story dwellings of frame, aluminum or vinyl exterior construction and were constructed from 1901 to 1978. Features include a basement and a two-car garage. The dwellings range in size from 1,452 to 2,022 square feet of living area and have sites that range in size from 7,443 to 13,950 square feet of land area. The comparables sold from April 2012 to July 2015 for prices ranging from \$393,000 to \$565,000 or from \$247.66 to \$384.35 per square foot of living area, land included.

Under cross-examination, Woldman testified that the appellants' comparables were advertised for sale according to the PTAX 203-Real Estate Transfer Declaration. Woldman testified that the board of review's comparables had central air conditioning.

In written rebuttal, the appellants submitted the Multiple Listing Service sheets for the board of review's comparables #1 through #4 disclosing that these comparables had finished basements and were rehabbed. The appellants also stated that there was not a Multiple Listing Service sheet for the board of review's comparable #5.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration. The Board gave less weight to the board of review comparable sales #1 and #2. These sales occurred in April 2012 and August 2013, which are dated and 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 #4 along with the board of review's comparable #1. These comparables were built in 1940 and 1978 when the subject property was built in 1919. The Board gave less weight to the appellants' comparable #1 along with the board of review's comparable #3 based on their smaller/larger dwelling size when compared to the subject property. The Board gave less weight to the board of review's comparables #4 and #5. These comparables have central air conditioning when compared to the subject's lack of central air conditioning.

The Board finds the best evidence of market value to be the appellants' comparable sale #2, #3 and #5. These sales have varying degrees of similarity in location, dwelling size, age, site size and features when compared to the subject. These comparables sold for prices ranging from \$255,000 to \$335,000 or from \$154.88 to \$171.05 per square foot of living area, land included. The subject's assessment reflects a market value of \$362,372 or \$224.66 per square foot of living area, land included, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified. 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 excessive. Therefore, a reduction commensurate to the appellants request is 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: April 21, 2020



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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