



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

APPELLANT: James E. & Rose E. Stelter  
DOCKET NO.: 15-06084.001-R-1  
PARCEL NO.: 05-14-410-027

The parties of record before the Property Tax Appeal Board are James E. & Rose E. Stelter, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$34,730  
**IMPR.:** \$97,570  
**TOTAL:** \$132,300

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 two-story dwelling of frame and masonry exterior construction with 2,646 square feet of living area. The dwelling was constructed in 1970. Features of the home include an unfinished basement, central air conditioning, a fireplace and 462 square foot garage. The property has an 8,624 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellants submitted four comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of two-story dwellings that range in age from 46 to 52 years old. Three comparables had finished basements. Each comparable had central air conditioning, a fireplace and a one-car or two-car garage. The dwellings range in size from 2,171 to 2,517 square feet of living area and are situated on sites

that contain from 8,361 to 13,848 square feet of land area. The comparables sold from December 2012 to May 2015 for prices ranging from \$315,000 to \$370,000 or from \$132.53 to \$154.49 per square foot of living area including land. Based on this evidence, the appellants requested the total assessment be reduced to \$126,805 which would reflect a market value of approximately \$380,415.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$150,540. The subject's assessment reflects an estimated market value of \$452,072 or \$170.85 per square foot of living area including land when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on five comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of two-story dwellings that were built from 1956 to 1970. Three comparables had finished basements. Each comparable had central air conditioning, one or two fireplaces and a two-car or three-car garage. The dwellings range in size from 2,171 to 2,534 square feet of living area and are situated on sites that contain from 8,217 to 16,945 square feet of land area. The comparables sold from July 2012 to June 2014 for prices ranging from \$429,000 to \$560,000 or from \$189.81 to \$236.29 per square foot of living area including land. The board of review submission included a PTAX-203, Illinois Real Estate Transfer Declaration for the appellants' comparable #2 and a memo asserting that the comparable was a bank REO (real estate owned) sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 nine suggested sales for the Board's consideration. The Board gave less weight to the appellants' comparables #2 and #4 and the board of review's comparables #1, #2, #3 and #5 due to their 2012 and 2013 sale dates, which are less proximate in time for the January 1, 2015 assessment date. The Board also gave less weight to the board of review's comparable #4 due to its larger land size when compared to the subject property.

The Board finds the best evidence of market value in the record to be the appellants' comparables #1 and #3. These comparables sold more proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design and other features. These properties sold in February 2014 or May 2015 for prices of \$315,000 and \$370,000 or \$145.09 and \$154.49 per square foot of living area including land. The subject's assessment reflects a market value of \$452,072 or \$170.85 per square foot of living area, including land,

which falls above the best comparables in this record. Based on this evidence the Board finds the subject is overvalued and a reduction in the assessment is 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

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

APPELLANT

James E. & Rose E. Stelter, by attorney:  
Brian P. Liston  
Law Offices of Liston & Tsantilis, P.C.  
33 North LaSalle Street  
28th Floor  
Chicago, IL 60602

COUNTY

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