



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

APPELLANT: Erna Glisan
DOCKET NO.: 15-06380.001-R-1
PARCEL NO.: 10-05-205-011

The parties of record before the Property Tax Appeal Board are Erna Glisan, 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: \$54,160
IMPR.: \$138,500
TOTAL: \$192,660

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 part two-story and part one-story dwelling of frame exterior construction with 3,338 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial unfinished basement, central air conditioning,¹ a fireplace and an attached 462 square foot garage. In addition, the subject has a 918 square foot in-ground pool on the 13,232 square foot site which is located in Darien, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .5 of a mile of the subject property. None of the comparables are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame dwellings that were 13 to 26 years old. The homes range in size from 3,003 to 3,546 square feet of living

¹ The assessing officials reported that the air conditioning feature was not being assessed as of tax year 2015.

area with unfinished basements, central air conditioning, a fireplace and garages ranging in size from 462 to 528 square feet of building area. The comparables sold between November 2012 and February 2015 for prices ranging from \$360,000 to \$434,000 or from \$109.98 to \$125.66 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$150,570 which would reflect a market value of approximately \$451,755 or \$135.34 per square foot of living area, including land, 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 \$192,660. The subject's assessment reflects a market value of \$578,559 or \$173.33 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 response to the appeal, the board of review submitted a two-page memorandum from the township assessor's office addressing each of the appellant's comparables. The assessor noted the subject differs from the appellant's comparables in exterior construction, bathrooms, fireplaces and/or swimming pool amenity, among other differences including newer ages. The assessor contended that appellant's comparables #1 through #3 are "located in a slightly inferior neighborhood with a different market and sales study." The assessor also contended that sales in 2012 and/or 2013 were different markets than in 2015, two of the appellant's sales were foreclosure/bank sales and appellant's comparable #4 sold in poor condition.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales where comparable #3 "is located in a slightly inferior neighborhood with a different market and sales study." The comparables consist of part two-story and part one-story frame, brick or frame and brick dwellings that were built between 1989 and 1997. The homes range in size from 3,509 to 3,836 square feet of living area with unfinished full or partial basements, two of the comparables have central air conditioning, each comparable has one or two fireplaces and a garage ranging in size from 575 to 682 square feet of building area. The comparables sold between June 2014 and June 2015 for prices ranging from \$579,000 to \$729,000 or from \$159.64 to \$190.04 per square foot of living area, including land.

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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to the date of sale having occurred in November 2012, a date remote in time to the valuation date at issue of January 1, 2015 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has also given reduced weight to board of review comparable #2 due to its larger dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with the board of review comparable sales #1 and #3. The Board recognizes that, but for the appellant's comparable #3, each of these five most similar comparables lack a swimming pool amenity which is a feature of the subject dwelling. The Board further finds these most similar comparables range in dwelling size from 3,003 to 3,627 square feet of living area and were built between 1989 and 1997 which bracket the subject dwelling both in size and in age. These comparables sold between January 2013 and June 2015 for prices ranging from \$360,000 to \$610,000 or from \$119.88 to \$173.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$578,559 or \$173.33 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears well-supported after giving due consideration to adjustments for differences, such as the subject's pool amenity. Based on this evidence 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: February 20, 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

Erna Glisan
8813 Lake Ridge Drive
Darien, IL 60561

COUNTY

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