



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

APPELLANT: James Bieschke & Michael Bieschke
DOCKET NO.: 15-06411.001-R-1
PARCEL NO.: 08-15-319-105

The parties of record before the Property Tax Appeal Board are James Bieschke & Michael Bieschke, 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: \$2,940
IMPR.: \$21,980
TOTAL: \$24,920

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 one-story condominium of brick exterior construction with 750 square feet of living area. The dwelling was constructed in 1970. Features of the home include central air conditioning and a fireplace. The condominium is elevator served. The property is located in Lisle, Lisle Township, DuPage County.

James Bieschke appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted a brief, Lisle Township Property Information on the subject and three comparables, various attachments labeled 1 through 5 including sale grids for 2012, 2013 and 2014. The appellant also submitted information on three comparable sales located in the same neighborhood code and complex as

¹A consolidated hearing was held under Docket Nos. 15-06157.001-R-1, 15-06411.001-R-1 and 15-06412.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

the subject property. The comparables are improved with one-story condominium units of brick exterior construction with 750 square feet of living area. The condominiums were built in 1970 or 1974. Features include central air conditioning and one fireplace. The appellant reported that the comparables sold from June 2012 to June 2014 for prices ranging from \$55,000 to \$70,000 or from \$73.33 to \$111.38 per square foot of living area land included.²

Bieschke testified that at prior Property Tax Appeal Board hearings at the conclusion of the hearing the assessment was reduced based on the equivalent to the median sale price of all one bedroom, one bath units sold in the Four Lakes complex, for each of those years. To support this statement, the appellant submitted two copies of decisions issued by the Property Tax Appeal Board in docket numbers 08-03248.001-R-1 and 09-03499.001-R-1.

Based on this evidence and testimony the appellant requested a reduction in the subject's assessed valuation.

Under cross-examination, the appellant testified that the 2012, 2013 and 2014 sale grids were obtained from Re/Max Realtors. The appellant also testified that the median sale price at Four Lakes for 2012 was \$55,000, for 2013 was \$68,500, for 2014 was \$70,700 and for 2015 was \$80,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,920. The subject's assessment reflects a market value of \$74,835 or \$99.78 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 board member Matthew Rasche.

The board of review called as its witness Steve Arling, Chief Deputy Assessor of Lisle Township. Arling testified that the assessor's office submitted information on six comparable sales located in the same neighborhood code as the subject property. Arling testified that the comparables are improved with one-story condominium units with 750 square feet of living area, which are elevator served. The condominiums were built in 1970. Features include central air conditioning and one fireplace. The comparables sold from October 2013 to November 2014 for prices ranging from \$67,200 to \$88,000 or from \$89.60 to \$117.33 per square foot of living area land included.

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

² The appellants have an incorrect price per square foot for comparables #2 and #3. The correct mathematical calculation for the sale price per square foot for comparable #2 is \$91.33 and comparable #3 is \$93.33.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave little weight to the appellant's argument for the Property Tax Appeal Board use of the median sale price in determining the correct assessment. There was no documentation submitted to support the argument. The Property Tax Appeal Board decisions submitted by the appellant were stipulations with no analysis that the stipulations were based on a median sale price.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review's comparables #5 and #6. These sales occurred from June 2012 to November 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the appellant's comparable #3 along with the board of review's comparable #4 based on these sales occurring in 2014 but more than six months from the January 1, 2015 assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. These comparable sales occurred within six months of the assessment date and are identical in dwelling size and features. These comparables sold for prices ranging from \$67,200 to \$87,000 or from \$89.60 to \$116.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$74,835 or \$99.78 per square foot of living area, including land, which is within 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 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: July 16, 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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