



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

APPELLANT: David & Elizabeth Uphoff
DOCKET NO.: 15-06520.001-R-1
PARCEL NO.: 06-14-118-024

The parties of record before the Property Tax Appeal Board are David & Elizabeth Uphoff, 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: \$37,240
IMPR.: \$37,190
TOTAL: \$74,430

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 and brick exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1945. Features of the home include an unfinished basement, central air conditioning and a detached two-car garage. The property has a 6,351 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$176,000 as of January 1, 2015. Appraisers Mark E. O'Brien and Edward Iacconi, who performed an exterior only inspection of the subject property, utilized the sales comparison approach in

arriving at their conclusion. The appraisers analyzed three comparable sales of dwellings located from .22 of a mile to 1.38-miles from the subject property. The lots range in size from 6,700 to 9,215 square feet of land area and are improved with "Cape Cod" dwellings. The homes were 64 to 66 years old and range in size from 1,238 to 1,348 square feet of living area and have basements with finished areas and central air conditioning. One of the comparables has a one-car garage. The properties sold between March and July 2014 for prices ranging from \$172,000 to \$201,000 or from \$127.60 to \$151.47 per square foot of living area, including land.

The appraisers contended that sales #1 and #3 had superior updating and were adjusted downward by \$10,000 each for this factor. Additionally, comparable sale #3 was adjusted upward by \$5,000 for being across from railroad tracks. Additional adjustments were made to sale #2 for having only two bedrooms, sale #1 for a superior bathroom count and various adjustments for differences in basement finish and inferior parking (one-car or no garage). After adjustments, the appraisers estimated the sales ranged from \$173,600 to \$177,800.

Based on the foregoing data and analysis, the appraisers opined a market value for the subject property of \$176,000 or \$162.96 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,430. The subject's assessment reflects a market value of \$223,514 or \$206.96 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 memorandum and data prepared by Judy Woldman, Deputy Assessor with the York Township Assessor's Office. The assessor noted that appraisal sale #1 is a larger home and thus sold for a lower price per square foot¹ and appraisal sales #2 and #3 are not in the subject's neighborhood. Data from the assessor also indicates that appraisal sale #3 has a two-car garage contrary to the appraisers' report that indicated there was no garage.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales in close proximity to the subject based upon a map provided with the data. The lots range in size from 6,107 to 7,000 square feet of land area and are improved with 1.5-story dwellings. The homes were 58 to 70 years old and range in size from 1,080 to 1,392 square feet of living area and have basements and one-car or two-car garages. No data was provided on central air conditioning and/or other features besides the number of bathrooms which depicted that sales #1 and #5 were superior to the subject as having two full bathrooms as compared to the subject's one full bathroom. These five properties sold between March 2014 and May 2015 for prices ranging from \$250,000 to \$395,000 or from \$204.74 to \$331.93 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

¹ The Property Tax Appeal Board recognizes that the appellants' appraisers made a downward adjustment for dwelling size to appraisal sale #1 of \$7,400 or approximately \$30 per square foot of living area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given little weight to the appraisal report submitted by the appellants. The report indicates that only an exterior inspection of the subject property was made and thus, the Board finds the significant downward adjustment for "superior updating" that was made to sales #1 and #3 appears to have no factual support in the record. Additionally, the descriptive error concerning sale #3 is troubling since the appraisers reported the property had no garage, but the photograph of the property contained in the appraisal report depicts a garage. These types of errors and/or omissions in the appraisal report detract from its credibility in estimating the market value of the subject property.

The Board has given reduced weight to board of review comparable sales #1 and #5 as each of these properties have two full bathrooms as compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable sales #2, 3 and #4. These board of review comparable sales sold between December 2014 and June 2015 for prices ranging from \$250,000 to \$285,000 or from \$204.74 to \$215.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,514 or \$206.96 per square foot of living area, including land, which is below the range established by the best comparable sales in the record in terms of overall value and appears to be justified when giving due consideration to adjustments for age and/or size. 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

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