



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

APPELLANT: Kay Nelson & Darrin Doan  
DOCKET NO.: 16-05277.001-R-1  
PARCEL NO.: 06-01-305-013

The parties of record before the Property Tax Appeal Board are Kay Nelson & Darrin Doan, 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:** \$61,040  
**IMPR.:** \$85,550  
**TOTAL:** \$146,590

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 2016 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 split-level dwelling of frame and brick exterior construction with 1,591 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a finished basement, central air conditioning and a two-car garage. The subject property has a 7,589-square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants appeal is based on overvaluation. In support of the overvaluation argument, the appellants submitted three comparable sales located one block from the subject property. The comparables consist of two-story dwellings that range in age from 74 to 88 years old. The homes range in size from 1,325 to 2,698 square feet of living area. All comparables have a basement, two of which are finished. One comparables has central air conditioning; all three have one fireplace and garages either one-car or two-car. The comparables sold from July 2015

to January 2017 for prices ranging from \$290,000 to \$440,000 or from \$163.08 to \$224.80 per square foot of living area, including land.<sup>1</sup>

In a memorandum, the appellants noted that the subject is located on a road with higher than normal traffic flow. The road also provides access to interstate highways. The appellants contend that high traffic has a negative effect on property values. The appellants also submitted Attachments A through J. The main thrust of the various attachments focuses on the calculation of the assessment in relationship to properties located in high/heavy traffic areas.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$99,068 which would reflect a market value of approximately \$297,591.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$146,590. The subject's assessment reflects an estimated market value of \$440,342 or \$276.77 per square foot of living area including land when applying DuPage County's 2016 three-year average median level of assessment of 33.29% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review submitted a memorandum from Julie Patterson in the York Township Assessors Office, along with supporting documentation. The assessor argued that the appellants' comparable sale #1 sold at a loss from a relocation company. The assessor's office provided evidence that the appellants' comparable #2 was demolished and a new home was built in 2017 with 2,888 square feet of living area. Furthermore, the appellants' comparable #3 sold as a bank REO in January 2017, but is currently on the market for \$739,900. The PTAX-203, Illinois Real Estate Transfer Declaration was provided for the appellants' comparables #1 and #3. A copy of a demolition notification with an issue date of April 1, 2016 was submitted as evidence for comparable #2 along with a building permit issued on April 11, 2016. The demolition notification and building permit were issued by the City of Elmhurst.

In support of its contention of the correct assessment, the board of review through the assessor presented a grid analysis of five comparable sales.<sup>2</sup> The comparables consist of one, 1.5-story, two, 1-story and two, 2-story dwellings that were constructed from 1926 to 1954. The dwellings range in size from 1,121 to 1,648 square feet of living area. Four of the comparables have full basements, one of which is finished. Two of the comparables have central air conditioning and all comparables have a fireplace. All five of the comparables have garages ranging in size from 270 to 1,392 square feet of building area. The comparables sold from April 2015 to June 2016 for prices ranging from \$273,000 to \$487,500 or from \$224.80 to \$295.81.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, appellants argued that "the value of the entire property is flawed". Not only is the high traffic detracting from values but also "horn blows of the freight train" detract from the value.

---

<sup>1</sup> The board of review provided specific sale dates for the appellant's comparable sales.

<sup>2</sup> The appellants' comparable #1 and the board of review's comparable #1 are the same property.

**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 finds the best evidence of market value in the record to be the appellants' comparables #1 and the board of review's comparables #1 through #4. These properties sold proximate in time to the January 1, 2016 assessment date at issue and were more similar to the subject in location, age, dwelling size and other features. These comparables sold for prices ranging from \$330,000 to \$487,500 or from \$224.80 to \$295.81 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$440,342 or \$276.77 per square foot of living area including land, which falls within the range established by the best sales comparables in this record. The Board gave less weight to the appellants' comparables #2 and #3 and the board of review's comparable #5 due to their larger/smaller dwelling size when compared to the subject property.

In addition, as to the appellants' contention that local traffic noise should be considered in reducing the market value of the subject property, the Board finds the appellants failed to establish the actual impact, if any, upon market value with their evidentiary submission. The record contains no market evidence to support the appellants' claim regarding the purported loss in value, if such loss exists.

Based on this record the Board finds the subject's assessment is reflective of market value and 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 17, 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

Kay Nelson & Darrin Doan  
114 S Popular Ave  
Elmhurst , IL 60126

COUNTY

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