



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

APPELLANT: Daniel Barabolak
DOCKET NO.: 16-05323.001-R-1
PARCEL NO.: 06-13-113-013

The parties of record before the Property Tax Appeal Board are Daniel Barabolak, 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: \$73,210
IMPR.: \$78,990
TOTAL: \$152,200

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 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 brick exterior construction with 1,975 square feet of living area. The dwelling was constructed in 1962. Features of the home include a finished basement, central air conditioning and a two-car garage. The subject property has a 9,100-square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted three comparable sales located within the same neighborhood code as the subject property. The comparables consist of split-level dwellings that were built from 1960 to 1966. The homes range in size from 1,834 to 2,497 square feet of living area and are situated on sites ranging in size from 7,307 to 10,050 square feet of land area. All comparables have a basement, two of which are finished. Two comparables have central air conditioning; all three have two-car garages. The comparables sold from May 2015 to May 2016 for prices ranging

from \$400,000 to \$420,000 or from \$167.00 to \$222.93 per square foot of living area, including land.

The appellant also submitted the Multiple Listing Service (MLS) sheet for comparables #1 and #2 and the PTAX-203, Illinois Real Estate Transfer Declaration for comparable #3.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$133,320 which would reflect a market value of approximately \$400,481.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$152,200. The subject's assessment reflects an estimated market value of \$457,194 or \$231.49 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 of the York Township Assessors Office, along with supporting documentation. The assessor argued that the appellant's comparable sale #2 was sold "As Is" and submitted a copy of the MLS sheet as evidence.

In support of its contention of the correct assessment, the board of review through the assessor presented a grid analysis of six comparable sales¹ located in the same neighborhood code as the subject property. The comparables consist of split-level dwellings that were constructed from 1959 to 1963. The dwellings range in size from 1,833 to 1,974 square feet of living area and are situated on sites ranging in size from 7,128 to 9,100 square feet of land area. All six of the comparables have basements; four of which are finished. All six comparables have central air conditioning and two-car garages. The comparables sold from May 2015 to November 2016 for prices ranging from \$400,000 to \$499,000 or from \$218.10 to \$266.13 per square foot of living area, including land.

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

In written rebuttal, the appellant addressed the board of review's evidence.

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 Board finds the best evidence of market value in the record to be the appellant's comparables #1 and #3 and the board of review's comparables. These properties sold proximate

¹ The appellant's comparables #1 and #3 and the board of review's comparables #3 and #5 are the same property.

in time to the January 1, 2016 assessment date at issue and were more similar to the subject in location, age, dwelling size, design and other features. These comparables sold for prices ranging from \$400,000 to \$499,000 or from \$218.10 to \$266.13 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$457,194 or \$231.49 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 appellant's comparable #2 due to its larger dwelling size when compared to the subject property.

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: September 18, 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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