



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

APPELLANT: Thomas Bonfield & Sylwester Malek
DOCKET NO.: 16-05728.001-R-1
PARCEL NO.: 06-03-409-023

The parties of record before the Property Tax Appeal Board are Thomas Bonfield & Sylwester Malek, 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: \$24,350
IMPR.: \$47,240
TOTAL: \$71,590

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 one-story dwelling of frame and masonry construction with 1,445 square feet of living area. The dwelling was constructed in 1956. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a one-car garage. The property has a 13,585 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 information on three comparable sales that were located .2 or .3 of a mile from the subject property. All of the comparables were located within the subject's neighborhood code. The comparables had varying degrees of similarity to the subject. The comparables had sale dates ranging from February to August 2016 for prices of \$190,000 or \$211,000 or from \$132.04 to \$169.34 per square foot of living area, including land.

The appellants' evidence included information that some of the subject's lot is located in a flood plain. Based on this evidence, the appellants requested reductions in both the land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,590. The subject's assessment reflects a market value of \$215,050 or \$148.82 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which were also submitted by the appellants. All of the comparables were located within the subject's neighborhood code. The comparables had varying degrees of similarity to the subject. The comparables had sale dates ranging from March 2015 to February 2016 for prices ranging from \$164,000 to \$205,000 or from \$132.04 to \$224.78 per square foot of living area, including land.

The board of review's evidence included a memorandum from the York Township Assessor's Office, dated November 2, 2017 to the board of review, disclosing that the subject's land assessment was reduced from \$40,580 to \$24,350 due to a flood plain adjustment. The board of review requested confirmation of the subject's assessment.

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 parties submitted a total of five comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the parties' common comparable sales, as well as the board of review's comparable #2. These comparables were most similar to the subject in location, style, size, age and some features.¹ These most similar comparables had sale dates ranging from March 2015 to February 2016 for prices of \$164,000 or \$190,000 or from \$132.04 to \$169.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$215,050 or \$148.82 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record on a total market value basis, but is within the range on a per square foot basis. The Board finds that, after adjusting the common comparable #3 that the parties agree does not have central air conditioning (i.e., wall unit per the appellants), the subject's assessment is further supported. The Board gave less weight to the appellants' comparable #2 due to its significantly larger lot size, when

¹ The parties differ as to whether the comparables submitted have central air conditioning. The board of review reported none have central air conditioning, however, the appellants reported two of theirs have central air conditioning and one has a wall unit.

compared to the subject. The Board gave less weight to the board of review's comparable #4 due to its significantly smaller dwelling size when compared to the subject. Finally, the Board finds the issue that some of the subject's lot is in a flood plain was previously addressed by the board of review and no further action is warranted by the evidence 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: December 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas Bonfield & Sylwester Malek
175 S Monterey Ave
Elmhurst , IL 60126

COUNTY

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