



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

APPELLANT: Michael Tetrick
DOCKET NO.: 16-05742.001-R-1
PARCEL NO.: 05-12-105-001

The parties of record before the Property Tax Appeal Board are Michael Tetrick, 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: \$83,370
IMPR.: \$46,000
TOTAL: \$129,370

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 one-story dwelling of frame construction with 1,379 square feet of living area. The dwelling was constructed in 1952. Features of the home include a 1,379 square foot basement that is partially finished¹, central air conditioning, a fireplace and a 528 square foot garage. The property has a 15,299 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located from .5 to .9 of a mile from the subject property. The comparables were similar one-story dwellings of frame or masonry construction that ranged in size from 732 to 1,845 square feet of living area. The homes were built from 1922 to 1961. Features had varying degrees of similarity to the subject.

¹ The parties differ as to the amount of finished area that is in the subject's basement, however, the Board finds the small difference will not impact its decision in this appeal.

The comparables had sale dates ranging from February 2013 to September 2016 for prices ranging from \$205,000 to \$350,000 or from \$126.02 to \$354.25 per square foot of living area, including land.²

The appellant's evidence included an appraisal for the subject property estimating its value to be \$240,000 as of July 17, 2011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,370. The subject's assessment reflects a market value of \$388,615 or \$281.81 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 five comparable sales which were located in Glen Ellyn. The comparables were similar one-story dwellings of frame or masonry construction that ranged in size from 1,041 to 1,828 square feet of living area. The homes were built from 1952 to 1959. Features had varying degrees of similarity to the subject. The comparables had sale dates ranging from February 2014 to July 2015 for prices ranging from \$325,000 to \$575,000 or from \$281.69 to \$314.55 per square foot of living area, including land.

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.

As an initial finding regarding the appellant's July 2011 appraisal for the subject property, the Board finds its effective date occurring 53 months prior to the January 1, 2016 assessment date is less probative of the subject's market value as of the assessment date at issue. Likewise, the Board gave less weight to the sales used in the appraisal due to their sale dates occurring in 2010 and 2011.

The Board finds the best evidence of market value to be the appellant's comparable sale #4 and the board of review's comparable sale #4. These comparable sales were most similar to the subject in location, design and age. These comparables also sold more proximate in time to the January 1, 2016 assessment date at issue than did the parties' remaining comparable sales. The best comparables sold in July 2015 and September 2016 for prices of \$325,000 and \$350,000 or \$312.20 and \$354.25 per square foot of living area, land included. The subject's assessment reflects a market value of \$388,615 or \$281.81 per square foot of living area, including land, which is supported by the best comparables in this record due to the subject's larger lot size and

² The appellant erroneously reported the sale price of appellant's sale #3 in the grid analysis. The property sold in March 2013 for \$232,500 or \$126.02 per square foot of living area, including land.

appears justified given the subject's superior characteristics. The Board gave less weight to the parties' remaining comparable sales due to their sale dates occurring greater than 12 months prior to the January 1, 2016 assessment date at issue. Based on this record, 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

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