



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

APPELLANT: Kenneth J. Colliander
DOCKET NO.: 16-05832.001-R-1
PARCEL NO.: 05-10-204-025

The parties of record before the Property Tax Appeal Board are Kenneth J. Colliander, the appellant, by attorney Stuart T. Edelstein, of Stuart T. Edelstein, Ltd. in Chicago; 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: \$81,820
IMPR.: \$179,120
TOTAL: \$260,940

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 two-story dwelling of frame construction with 3,028 square feet of living area. The dwelling was built in 1952. Features of the home include a partial basement that is finished, central air conditioning, a fireplace and an attached 550 square foot garage.¹ The property has a 39,144 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 an appraisal estimating the subject property had a market value of \$660,000

¹ The parties differ slightly as to the subject dwelling's size and whether the subject has central air conditioning. The Board finds the appellant's appraiser submitted a sketch of the improvements and disclosed that a physical interior inspection of the property was performed. Therefore, the Board finds the subject dwelling has 3,028 square feet of living area and has central air conditioning.

as of January 1, 2016. The appellant's appraisal was completed using the cost and the sales comparison approaches in estimating a market value for the subject property.

Under the cost approach, the appellant's appraiser calculated a site value for the subject of \$400,000. The appraiser then calculated a cost-new of the subject's improvements of \$408,645 and subtracted \$148,598 for depreciation to arrive at an indicated value for the subject by the cost approach of \$660,000.

Under the sales comparison approach, the appellant's appraiser selected eight suggested comparable properties that were two-story dwellings that ranged in size from 2,278 to 4,444 square feet of living area. The comparables were built from 1922 to 2007. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from March 2013 to September 2015 for prices ranging from \$615,000 to \$760,000 or from \$165.23 to \$287.53 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 \$260,940. The subject's assessment reflects a market value of \$783,839 or \$258.86 per square foot of living area including land, when using 3,028 square feet and 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.

As to the appellant's appraisal, the board of review submitted a brief from the Milton Township Assessor's Office critiquing the appraisal.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on eight sales, one of which was also submitted by the appellant. The comparable properties were two-story dwellings that ranged in size from 2,600 to 3,321 square feet of living area. The comparables were built from 1920 to 1961. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from March 2014 to May 2016 for prices ranging from \$680,000 to \$890,000 or from \$261.54 to \$280.98 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 matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraiser's use of comparable properties that had sale date occurring greater than 14 months prior to the January 1, 2016 assessment date at issue. In addition, the appraiser selected the comparable located at 2S530 Stanton Rd., which is located over 3 miles from the subject property.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, #5 and #7, as well as the board of review's comparable sales #1, #4, #5 and #7. These comparables were most similar to the subject in location, design, age, size and features. These comparables also sold more proximate in time to the January 1, 2016 assessment date at issue, than did the parties' remaining comparables. The best comparables sold from March 2015 to August 2016 for prices ranging from \$630,000 to \$890,000 or from \$208.75 to \$275.02 per square foot of living area, including land.² The subject's assessment reflects a market value of \$783,839 or \$258.86 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

² The board of review disclosed that the appellant's comparable #2 sold subsequently to the October 2014 sale listed in the appraisal. The information submitted lists a sale of this property in May 2016 for \$730,000.

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: October 15, 2019



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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