



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

APPELLANT: Ralph Gierens
DOCKET NO.: 16-05976.001-R-1
PARCEL NO.: 04-13-201-043

The parties of record before the Property Tax Appeal Board are Ralph Gierens, the appellant, by attorney Michael R. Davies, of Ryan Law LLP 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 a reduction 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: \$7,410
IMPR.: \$65,495
TOTAL: \$72,905

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 and brick exterior construction with 1,710 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 342 square foot garage. The property has a 4,328 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for eleven comparable properties located within .26 of a mile from the subject property. The Board requested that the appellant complete the grid analysis in Section V of the appeal petition. The appellant failed to comply with the Board's request and failed to disclose the comparables' exterior construction, foundation type and features such as central air

conditioning, fireplaces and garages. The comparables consist of one-story to two-story dwellings. The dwellings were built from 1944 to 2008 and range in size from 1,602 to 1,900 square feet of living area. The comparables have sites reported to range in size from 873 to 16,433 square feet of land area. The comparables sold from January 2013 to July 2015 for prices ranging from \$115,000 to \$219,000 or from \$70.51 to \$129.53 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,530. The subject's assessment reflects a market value of \$220,877 or \$129.17 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 a grid analysis along with property record cards and PTAX-203 Real Estate Transfer Declarations on four comparable sales located in the same neighborhood code as the subject as defined by the township assessor. Two of these comparables were also submitted by the appellant. The board of review comparables #1 and #4 are the same properties as appellant's comparables #2 and 4. The comparables are described as two-story dwellings containing 1,332 or 1,710 square feet of living area. The comparables were built in 1993 or 1994. Each comparable has a full unfinished basement with two having a walk-out, central air conditioning, a fireplace and a garage with 342 or 396 square feet of building area. The comparables have sites ranging in size from 2,704 to 4,744 square feet of land area. The comparables sold from June 2014 to April 2016 for prices ranging from \$209,900 to \$226,000 or from \$122.75 to \$169.67 per square foot of living area, including land.

The board of review also submitted property records, PTAX-203 Real Estate Transfer Declarations and a grid analysis of the appellant's comparables provided by the Winfield Township Assessor. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted thirteen suggested comparable sales for consideration which included two common comparables. The Board gave less weight to appellant's comparables #1 and #3 due to their sales that occurred in January and June 2013 which were dated and less reflective of market value as of the subject's January 1, 2016 assessment date. The Board also gave reduced weight to the appellant's comparables #5 through #11 as the

appellant's attorney failed to provide descriptive information for a comparative analysis which detracts from the weight of the evidence. Furthermore, three of the comparables have dated 2013 sales and four were dissimilar in age when compared to the subject. Lastly, reduced weight was given to the board of review comparables #2 and #3 for dissimilar dwelling sizes and superior walk-out basements when compared to the subject.

The Board finds the best evidence of market value to be the two common comparables submitted by both parties. Both comparables are nearly identical to the subject in location, design, age, dwelling size, and features. The comparables sold in June and July 2014 for prices of \$209,900 and \$219,000 or \$122.75 and \$128.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$220,877 or \$129.17 per square foot of living area, including land which falls slightly above the most similar comparable sales in this record. Based on this record, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is 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

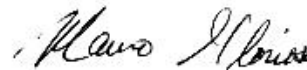
Member

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: June 18, 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

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