



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

APPELLANT: Stephen Sitley
DOCKET NO.: 16-06355.001-R-1
PARCEL NO.: 05-11-304-027

The parties of record before the Property Tax Appeal Board are Stephen Sitley, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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: \$22,750
IMPR.: \$173,710
TOTAL: \$196,460

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 exterior construction with 3,597 square feet of living area. The dwelling was constructed in 1973. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,184 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 of the subject property prepared by Michael J. DeSuno, a Certified Residential Real Estate Appraiser. The purpose of the appraisal is to estimate market value of the subject property as of the effective date of the report. The value is retrospective as of January 1, 2015. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Using the sales comparison approach, the appraiser considered five comparable sales located over .75 of a mile in a different neighborhood

as defined by the local assessor from the subject property. The comparables were improved with two-story dwellings ranging in size from 3,288 to 3,530 square feet of living area. Four of the comparables have a basement, three of which have finished area. Features of each comparable include central air conditioning and a two-car or a three-car garage. They sold from August 2013 to November 2014 for prices ranging from \$425,000 to \$535,000 or from \$126.68 to \$156.16 per square foot of living area, land included. After making adjustments to the comparables for differences when compared to the subject, the appraiser estimated the subject property had a market value of \$500,000 as of January 1, 2015. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,460. The subject's assessment reflects a market value of \$590,147 or \$164.07 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 located within the same neighborhood as defined by the local assessor. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,020 to 3,825 square feet of living area. The dwellings were constructed from 1922 to 1993. Each of the comparables have a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 440 to 667 square feet of building area. The comparables have sites ranging in size from 11,624 to 14,339 square feet of land area. The comparables sold from October 2014 to April 2016 for prices ranging from \$753,000 to \$825,000 or from \$202.61 to \$273.00 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave little weight to the value conclusion in the appellant's appraisal dated January 1, 2015 which is 12 months prior to the January 1, 2016 assessment date and less probative of the subject's market value as of the assessment date of issue. Likewise, the Board gave less weight to the sales used in the appraisal due to their sales occurring from August 2013 to November 2014, which are dated and less indicative of market value as of the January 1, 2016 assessment date. Furthermore, all of the comparables were located outside the subject neighborhood when more recent sales within the subject neighborhood were available. These factors undermine the appraised value conclusion.

The Board also gave less weight to the board of review comparables #1 based on its dated October 2014 sale which is less proximate in time to the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the board of review comparables #2, #3 and #4. These three comparables which sold most proximate in time to the January 1, 2016 assessment date are most similar to the subject in location and most features. They sold for prices of \$753,000 and \$775,000 or from \$202.61 to \$256.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$590,147 or \$164.07 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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: March 19, 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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