



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

APPELLANT: Michael and Barbara Perry
DOCKET NO.: 16-06361.001-R-1
PARCEL NO.: 05-14-109-021

The parties of record before the Property Tax Appeal Board are Michael and Barbara Perry, the appellants, 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: \$75,810
IMPR.: \$142,900
TOTAL: \$218,710

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 two-story dwelling of frame exterior construction with 2,268 square feet of living area. The dwelling was constructed in 1911. Features of the home include an unfinished basement, central air conditioning, a fireplace and a basement garage. The property has a 19,941 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend 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 for property tax purposes 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 six comparable properties that are located within .68 of a mile from the subject property. The comparables were improved with two-story dwellings ranging in size from 1,806 to 2,542 square feet of living area that were 39 to 87 years old. The comparables have a basement, one of which has finished area, central air conditioning and a one-car or a two-car garage. The comparables have sites ranging in size from 6,465 to 12,904 square feet of land area. They sold from May 2013 to October 2014 for prices ranging from \$315,000 to \$370,000 or from \$130.21 to \$189.94 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 \$350,000 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 \$218,710. The subject's assessment reflects a market value of \$656,984 or \$289.68 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 six comparable sales located within the same neighborhood as the subject 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 2,080 to 2,621 square feet of living area. The dwellings were constructed from 1911 to 1927. The comparables have a basement with finished area, central air conditioning, one or three fireplaces and a two-car garage. The comparables have sites ranging in size from 8,234 to 13,520 square feet of land area. The comparables sold from July 2013 to April 2016 for prices ranging from \$603,000 to \$842,500 or from \$287.14 to \$321.44 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review submitted a rebuttal critiquing the appellant's appraisal.

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 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 at issue. Likewise, the Board gave less weight to the sales used in the appraisal as the sales occurred from May 2013 to October 2014 which are dated and less indicative of market value as of the January 1, 2016 assessment date. Furthermore, three of comparables were considerably younger in age than the subject. These factors undermine the appraised value conclusion.

The Board also gave less weight to board of review comparables #3 and #6 as the sales occurred in May 2013 and October 2014 which are dated and less indicative of market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be board of review comparables #1, #2, #4 and #5 which sold most proximate in time to the January 1, 2016 assessment date. These four comparables are more similar to the subject in location, dwelling size, design, age and most features. They sold from June 2015 to April 2016 for prices ranging from \$603,000 to \$842,500 or from \$287.14 to \$321.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$656,984 or \$289.29 per square foot of living area, including land, which falls within the range as 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: April 23, 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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