



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

APPELLANT: Nicholas Morel  
DOCKET NO.: 16-06373.001-R-1  
PARCEL NO.: 06-02-300-017

The parties of record before the Property Tax Appeal Board are Nicholas Morel, 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 **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:** \$61,100  
**IMPR.:** \$45,556  
**TOTAL:** \$106,656

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 1.5-story dwelling of frame and brick exterior construction with 1,644 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1.5 car garage. The property has a 7,595 square foot site and is located in Elmhurst, York 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 located within four blocks from the subject property. The comparables are described as 1.5-story dwellings of frame, frame and stone, or frame and brick exterior construction ranging in size from 1,310 to 1,602 square feet of living area. The dwellings were constructed from 1937 to 1951. Three comparables feature an unfinished basement, two comparables have a fireplace, one comparable has central air conditioning and each comparable has a one-car or two-car garage. The comparables have sites

ranging in size from 7,074 to 7,595 square feet of land area. The comparables sold from September 2015 to February 2016 for prices ranging from \$240,000 to \$317,500 or from \$156.55 to \$224.43 per square foot of living area, including land.

The appellant also submitted a memo noting that he was told by the York township assessor and the DuPage County Board of Review that the comparable properties utilized in Section V-Comparable Sales Grid do not qualify as comparables since they were purchased as “tear down” sales for redevelopment. The appellant argues that these properties sold at a fair market value price for the land and improvements and were livable at the time of sale. The fact that a buyer chose to tear down the existing house and build a new home is irrelevant. 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 \$141,680. The subject's assessment reflects a market value of \$425,583 or \$258.88 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.

The board of review submitted a memorandum arguing that appellant failed to utilize sales in the subject neighborhood that were not “tear down” properties.

In support of the subject’s assessment, the board of review submitted information on five comparable sales located within neighborhood code as assigned by the township assessor. The comparables are improved with one, one-story dwelling, two, split level dwellings, and two, two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,232 to 1,878 square feet of living area. The dwellings were constructed from 1947 to 1952. The comparables have a basement, three of which have finished area. Three comparables have central air conditioning, four comparables have one or two fireplaces and each comparable has a one-car or a two-car garage. The comparables have sites ranging in size from 6,700 to 10,087 square feet of land area. The comparables sold from January 2015 to June 2016 for prices ranging from \$305,000 to \$447,270 or from \$226.30 to \$310.77 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

Under rebuttal, the appellant continued to argue the validity of the comparables sales that he submitted in his comparable grid analysis.

### **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 nine comparable sales for consideration. The Board gave less weight to the appellant's comparable #2 based on its lack of a basement when compared to the subject. The Board also gave less weight to appellant's comparable #4 due to its dissimilar age when compared to the subject. The Board also gave less weight to board of review comparables #1, #2 and #3 based on their dissimilar style when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 along with board of review comparables #4 and #5. These five comparables are similar to the subject in location, dwelling size, design, age and most features. The properties sold from June 2015 to June 2016 for prices ranging from \$294,000 to \$447,270 or from \$181.02 to \$299.18 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$425,583 or \$258.88 per square foot of living area, including land, which falls within the range as established by the best comparable sales contained in the record. However, only one comparable sale in the record sold higher on a per square foot basis than the subject. Furthermore, the Board finds appellant's comparable #1 which sold in February 2016 for \$317,500 is most similar to the subject in style size, age and most features. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant demonstrated by a preponderance of the evidence that the subject's estimated market value was overvalued. Based on this record, the Board finds 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.

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Chairman



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Member

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Member



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Member

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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



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Nicholas Morel  
154 S Rex Boulevard  
Elmhurst, IL 60126

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187