



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

APPELLANT: George Molayal
DOCKET NO.: 16-06574.001-R-1
PARCEL NO.: 06-02-112-001

The parties of record before the Property Tax Appeal Board are George Molayal, 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: \$79,050
IMPR.: \$268,950
TOTAL: \$348,000

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 is improved with a two-story dwelling of brick, masonry or stone construction with 4,674 square feet of living area. The dwelling was built in 2009. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached three-car garage with 750 square feet of building area. The property has a 9,825 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant marked comparable sales as the basis of the appeal, however, the appellant submitted no sales but provided descriptions and assessment information on four comparables. Due to the nature of the documentation, the Property Tax Appeal Board will consider the appeal as being based on assessment inequity. The four comparables submitted by the appellant are improved with two-story dwellings of brick, masonry or stone construction that range in size from 4,009 to 5,221 square feet of living area. The dwellings were built in 2004 and 2006. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces

and a garage ranging in size from 518 to 704 square feet of building area. Their improvement assessments ranged from \$206,780 to \$260,930 or from \$49.98 to \$53.04 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$220,950 or \$47.54 per square foot of living area.

In his submission the appellant noted that the improvement assessments for comparables #1, #2 and #3 decreased from 2015 to 2016 in the range of 11.12% to 11.50%. The improvement assessment for comparable #4 increased by 7.35% during this same period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$366,640. The subject's assessment reflects a market value of \$1,101,352 or \$237.00 per square foot of living area, including land, when using the 2016 three-year average median level of assessments for DuPage County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$287,590 or \$61.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables identified by the York Township Assessor's office. The comparables are improved with two-story dwellings of brick, masonry or stone construction that range in size from 3,458 to 4,444 square feet of living area. The dwellings were built from 2007 to 2014. Each home has a basement and a two-car or three-car garage. These properties have sites ranging in size from 7,500 to 11,250 square feet of land area and each has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$223,430 to \$289,430 or from \$64.53 to \$67.83 per square foot of living area. Comparables #1, #2, #3 and #5 sold from April 2012 to July 2016 for prices ranging from \$866,000 to \$990,000 or from \$222.77 to \$253.96 per square foot of living area, including land.

The board of review submitted a memorandum from Deputy York Township Assessor Judy Woldman explaining the assessment process in the township. She stated the subject dwelling is considered "new for 10 years" in determining the assessment since the dwelling is less than ten years old. She also stated the appellant's comparables were older than 10 years old and were not considered new. She further asserted that the comparables selected by the assessor were all built within 10 years of the assessment date and considered new.

In rebuttal, the appellant argued in part that the assessor's comparables are composed of smaller houses that would sell for more on a per square foot basis.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the appellant and board of review comparable #2. These comparables are most similar to the subject dwelling in size and age as well as being relatively similar to the subject dwelling in features. These properties have improvement assessments ranging from \$209,300 to \$289,430 or from \$49.98 to \$65.13 per square foot of living area. The subject property has an improvement assessment of \$287,590 or \$61.89 per square foot of living area. Only one comparable has improvement assessment higher than the subject property and this property was slightly smaller and newer than the subject dwelling requiring downward adjustments. After considering these comparables the Board finds a reduction in the subject's improvement assessment is appropriate. Less weight is given board of review comparables #1, #3, #4 and #5, due to differences from the subject dwelling in size. 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.

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: February 18, 2020



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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