



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

APPELLANT: Patricia Wasco  
DOCKET NO.: 16-06702.001-R-1  
PARCEL NO.: 06-02-102-008

The parties of record before the Property Tax Appeal Board are Patricia Wasco, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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 ***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:** \$95,500  
**IMPR.:** \$137,210  
**TOTAL:** \$232,710

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 3,469 square feet of living area. The dwelling was constructed in 1952. Features of the home include a partial basement that is finished, central air conditioning, two fireplaces and a two-car garage. The property has a 12,605 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on April 11, 2013 for a price of \$525,000. To document the purchase price the appellant submitted a copy of the closing statement, which disclosed that real estate broker fees were paid. The appellant also submitted a copy of an appraisal that was prepared in association with the purchase. The appraisal reflected an estimated market value for the subject property of \$540,000 as of January 23, 2013. In

estimating the market value of the subject property, the appraiser, Lisa C. Eklove, developed the sales comparison approach using six comparables, four sold during 2012 and two were listings.

The appellant's counsel argued the purchase price is the best evidence of value and further contends that the price should be adjusted by the 2016 township equalization factor of 7.34% to arrive at a market value of \$563,535 for the 2016 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$232,710. The subject's assessment reflects a market value of \$699,039 or \$201.51 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 in Elmhurst identified by the township assessor's office. The comparables are improved with two-story dwellings of frame and brick or brick and masonry construction that range in size from 2,717 to 3,355 square feet of living area. The dwellings were constructed from 1940 to 1957. Each comparable has a basement with three having finished area, each comparable has a fireplace, the comparables have one or two fireplaces and each comparable has a two-car detached garage that range in size from 440 to 528 square feet of building area. The sales occurred from May 2015 to April 2016 for prices ranging from \$690,000 to \$818,000 or from \$207.15 to \$281.97 per square foot of living area, including land. The deputy assessor contends that comparable sale #2, which sold for a price of \$695,000 or \$207.15 per square foot of living area, was most like the subject property.

The board of review contends the evidence demonstrates the subject's assessment is a reasonable one.

In rebuttal the appellant's counsel argued the subject's purchase should be considered a recent sale as the 2016 equalization factor is calculated using data from the three prior calendar years. Counsel reiterated that the subject's 2013 purchase price should be adjusted by the 2016 township equalization factor of 7.34% to arrive at a market value of \$563,535 and an assessment of \$187,826 for the 2016 tax year.

### **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 finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$690,000 to

\$818,000 or from \$207.15 to \$281.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$699,039 or \$201.51 per square foot of living area, including land, which is within the overall price range but below the range on a square foot basis established by the board of review comparable sales. The Board gave less weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board gave less weight to the appraisal provided by the appellant as the effective date was approximately three years prior to the assessment date at issue and four of the sales used by the appraiser occurred in 2012, not proximate in time to the assessment date. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not 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: November 20, 2018



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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