



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

APPELLANT: Andrei Smahon
DOCKET NO.: 17-05908.001-R-1
PARCEL NO.: 03-35-414-056

The parties of record before the Property Tax Appeal Board are Andrei Smahon, 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 **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: \$45,020
IMPR.: \$167,580
TOTAL: \$212,600

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 2017 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 brick single-family dwelling built in 2005. The dwelling contains 3,373 square feet of living area and features a full unfinished basement, central air-conditioning, two fireplaces and a 416-square foot built-in garage. The dwelling is situated on an 8,160 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant argued that his property faces North Avenue, which is an extremely busy road, and contends that this location negatively impacts the value of his property when compared to other similar properties that are not located on North Avenue. He disclosed that he had tried to sell his property from October 2014 to March 2015 for a listing price of \$545,000 but received no offers during that time. After six months, his Realtor advised him to reduce the sale price to \$450,000 if he wanted to sell it but the property revealed but the property did not sell and was removed from the market.

In further support of this argument, the appellant submitted a comparative analysis prepared by his Realtor. The comparative analysis included limited information on the sales of four properties located adjacent to North Avenue and in close proximity to the subject. The comparables consist of single-family dwellings that were built from 1922 to 1956 and range in size from 2,240 to 2,836 square feet of living area. According to the comparative analysis, the dwellings have four to six bedrooms and three or four full bathrooms. One comparable also has one half-bathroom. The comparables sold October 2014 to December 2016 for prices ranging from \$250,000 to \$375,000 or from \$96.15 to \$137.82 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,600. The subject's assessment reflects a market value of approximately \$637,864 or \$189.11 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a grid analysis of two of the properties used on appellant's comparative analysis, noting that the two properties not included on the grid analysis are located in a different township. The two comparables are 1-1/2-story or 2-story brick or frame single-family dwellings built in either 1922 or 1930. The homes have 2,240 or 2,634 square feet of living area, finished basements, central air conditioning and a detached garage with either 460 or 598 square feet of building area. One dwelling has a fireplace. The dwellings sold in November 2014 and December 2016 for \$375,000 and \$306,000 or \$142.37 and \$136.61 per square foot of living area, land included, respectively. The board of review disclosed that appellant's comparable #2 sold again in March 2018 for \$560,000 as a total rehab. The board of review also disclosed that the subject property was purchased through foreclosure in March 2009 for \$460,000 but had originally sold for \$1,155,000 in 2006.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the subject and eight comparable properties.¹ The dwellings are located in close proximity to the subject and seven have the same neighborhood code as the subject. The comparables consist of two-story brick or brick and frame single-family dwellings situated on sites containing 7,392 to 13,858 square feet of land area. The homes were built from 1998 to 2018 and range in size from 2,895 to 4,171 square feet of living area. The dwellings each have full basements, three of which are reportedly 100% finished. The comparables also have central air-conditioning, one or two fireplaces, and a garage containing 393 to 801 square feet of building area. Comparables #1 through #6 sold from March 2016 to January 2017 for prices ranging from \$720,000 to \$738,000 or from \$194.78 to \$246.10 per square foot of living area, land included.² According to the property record cards for

¹ Comparables #1 and #2 are the same property which sold twice in January 2017 as the first sale was through a relocation company.

² The board of review noted that comparables #7, #8 and #9 are all corner lots on North Avenue and were only included to show "continued interest to build new homes on North Avenue." The board of review disclosed that "all homes that have driveways on North Avenue receive a -10% reduction in there (sic) land AV for location obsolescence even though (sic) the sale ratio studies do not warrant a reduction over many years of study." Although sales information for comparables #7 and #9 was redacted from the grid analysis, it is included on the property record cards so the Board will consider these two sales in its analysis.

comparables #7 and #9, these two properties sold in June 2016 and December 2017 for \$575,000 and \$699,000 or \$137.86 and \$182.17 per square foot of living area, including land. Based on the foregoing 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 parties submitted information on a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board, as board of review comparable #1 sold twice in January 2017.³ The Board gave less weight to the appellant's comparables as comparables #1 and #2's 2014 sales are too remote in time from the January 1, 2017 assessment date at issue to be reflective of the subject's market value as of that date. Further, all of the comparables are smaller dwellings that are 50 to 83 years older than the subject and comparables #2 and #3 are located in a different township than the subject property.

The Board finds that the board of review's eight sales comparables are generally similar to the subject in age, location, size, design, and most features. These comparables sold from March 2016 to December 2017 for prices ranging from \$575,000 to \$738,000 or from \$137.86 to \$211.34 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$637,864 or \$189.11 per square foot of living area, land included, which falls within the range established by the comparable sales in the record. The Board further finds that the estimated market value of the subject property is further supported by the sales of board of review comparables #7 and #9 which, like the subject, are located on North Avenue. These two comparables, both of which have finished basements and one of which is a larger and newer dwelling than the subject, sold for \$575,000 and \$699,000". After making adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's assessment is justified.

³ No recent sale information was provided on the grid analysis or property record card for board of review comparable #8, thus it will not be included in the Board's sales analysis.

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: August 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

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