



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

APPELLANT: William Tobias  
DOCKET NO.: 18-04685.001-R-1  
PARCEL NO.: 06-14-303-005

The parties of record before the Property Tax Appeal Board are William Tobias, 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:** \$34,360  
**IMPR.:** \$58,990  
**TOTAL:** \$93,350

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 2018 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 construction with 1,276 square feet of living area. The dwelling was constructed in 1953. Features of the home include an 876 square foot basement, that has 237 square feet of finished area, central air conditioning and a 2-car garage. The property has a 9,797 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, two of which were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 6,650 to 8,200 square feet of land area that were improved with 1.5-story dwellings that ranged in size from 1,080 to 1,455 square feet of living area. The comparables were built in 1950 or 1953 and had other features with varying degrees of similarity to the subject. The comparables

had sale dates ranging from March 2015 to September 2017 and sold for prices ranging from \$220,000 to \$278,500 or from \$152.23 to \$257.87 per square foot of living area, including land.

The appellant's evidence included information on five of the board of review's comparables, which included one of the parties' common comparables. The appellant claims the information shows that the township assessor's records are in error, based on Multiple Listing Service (MLS) data. The appellant also contends that they are superior due to various interior upgrades, however, the appellant failed to submit interior photographs of the subject to support the contention.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$73,334. The requested assessment would reflect a total market value of \$220,355 or \$172.69 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,350. The subject's assessment reflects a market value of \$280,499 or \$219.83 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales, two of which were also submitted by the appellant, that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 7,100 to 8,200 square feet of land area that were improved with 1.5-story dwellings that ranged in size from 1,023 to 1,455 square feet of living area. The comparables were built between 1950 and 1956 and had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from April 2016 to December 2018 and sold for prices ranging from \$221,500 to \$340,000 or from \$152.23 to \$332.36 per square foot of living area, including land.

The board of review's evidence included a letter from York Township Assessor's Office critiquing the appellant's submission. The letter disclosed that the subject has had several improvements, including a new garage, since its purchase in April 2004 for \$285,000 by the appellant.

Based on this evidence the board of review request 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 a total of 10 comparable sales for the Board's consideration, with two being common properties. The Board gave less weight to the appellant's comparables #2 (BOR #6), #3 and #4, due to their dissimilar neighborhood codes and/or their sale dates occurring greater than 15 months prior to the January 1, 2018 assessment date at issue. The Board also gave less weight to the board of review's comparables #4, #5 and #6 (Appl #2), due to their sale dates occurring greater than 15 months prior to the January 1, 2018 assessment date at issue. The Board finds the parties' remaining comparable sales were most similar to the subject in location, style, age, size and features. These most similar comparables had sale dates ranging from June 2017 to December 2018 and sold for prices ranging from \$221,500 to \$340,000 or from \$152.23 to \$332.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,499 or \$219.83 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, such as their smaller lots, the Board finds the subject's assessment is supported. Based on the evidence in this record, the Board finds 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: March 16, 2021



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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