



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

APPELLANT: James E. & Rose E. Stelter
DOCKET NO.: 19-00824.001-R-1
PARCEL NO.: 05-14-410-027

The parties of record before the Property Tax Appeal Board are James E. & Rose E. Stelter, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$31,350
IMPR.: \$140,110
TOTAL: \$171,460

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 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 exterior construction with 2,661 square feet of living area. The dwelling was constructed in 1970. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot two-car garage. The property has an 8,624 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparables located within the same assessment neighborhood code as the subject. The comparables are described as two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,456 to 2,495 square feet of living area and were constructed from 1965 to 1970. Each comparable has a basement, two have finished area. Other features of each comparable include central air conditioning and a

garage ranging in size from 378 to 506 square feet of building area.¹ The comparables have sites ranging in size from 8,697 to 17,394 square feet of land area. The comparables sold from June 2016 to September 2018 for prices ranging from \$405,000 to \$436,000 or from \$162.32 to \$175.10 per square foot of living area, including land. Based on this evidence, the appellants 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 \$171,460. The subject's assessment reflects a market value of \$519,733 or \$195.32 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 6,309 to 10,418 and are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,344 to 2,607 square feet of living area and were constructed from 1971 to 1975. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 264 to 484 square feet of building area. The comparables sold from August 2016 to July 2017 for prices ranging from \$475,000 to \$525,000 or from \$199.58 to \$209.04 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.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration, none of which are truly similar to the subject due to their differences in lot size and/or features and/or being dated sales. Furthermore, Nevertheless, the Board gave less weight to appellants' comparables #2 and #3 along with board of review comparable #1 as all sold in 2016 which is less proximate in time to the subject's January 1, 2019 assessment date than the remaining comparables in the record.

The Board finds the best evidence of market value to be appellants' comparable #1 along with board of review comparables #2 and #3 which sold more proximate in time to the subject's January 1, 2019 assessment date. These comparables sold from May 2017 to September 2018 for prices ranging from \$405,000 to \$525,000 or from \$162.32 to \$209.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$519,733 or \$195.32 per square foot of living area, including land, which falls within the range established by

¹ The appellant submitted property information sheets associated with each comparable that disclosed two have finished basement area.

the best comparables in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is overvalued. Therefore, 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: September 21, 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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