



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

APPELLANT: Ronald & Patricia Hochheimer
DOCKET NO.: 19-03299.001-R-1
PARCEL NO.: 03-17-310-023

The parties of record before the Property Tax Appeal Board are Ronald & Patricia Hochheimer, the appellants; 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: \$38,210
IMPR.: \$95,560
TOTAL: \$133,770

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 brick and frame exterior construction with 2,561 square feet of living area. The dwelling was constructed in 1979 and is approximately 40 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 605 square foot garage. The property has a 16,830 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales, three of which are located within the same assessment neighborhood code as the subject. The appellants also provided property information sheets for the subject and three of their comparables. The comparables have sites that range in size from 6,875 to 7,872 square feet of land area.¹ The comparables are improved

¹ The appellants provided conflicting data regarding the site sizes of their comparables. The Board finds the best evidence of site size is found in the property record cards provided by the parties.

with two-story dwellings of brick and frame exterior construction ranging in size from 2,504 to 3,140 square feet of living area. The dwellings range in age from 34 to 40 years old. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage that ranges in size from 410 to 562 square feet of building area. The properties sold from May 2017 to March 2018 for prices ranging from \$310,000 to \$350,000 or from \$111.46 to \$135.54 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$111,667, which would reflect a market value of \$335,035 or \$130.82 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,770. The subject's assessment reflects a market value of \$405,487 or \$158.33 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 response to the appellants' evidence, the board of review, through the township assessor contended that the appellants' comparable #3 was located in an inferior neighborhood than the subject property. The assessor also asserted that the 2017 market was just beginning to repair itself in this area from the downhill market that was experienced for several years.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three comparable sales located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,800 to 9,880 square feet of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,280 to 2,612 square feet of living area. The dwellings were each built in 1979. The comparables each have an unfinished basement, central air conditioning and a garage that contains either 440 or 473 square feet of building area. Two comparables each have a fireplace. The properties sold from April 2017 to June 2019 for prices of \$370,000 and \$415,500 or from \$159.07 to \$162.28 per square foot of living area, including land. The assessor also provided property record cards of the subject and both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 seven suggested comparable sales for the Board's consideration. The Board has given reduced weight to the appellants' comparables #2, #3 and #4, as well as board of review comparables #2 and #3 due to their sales occurring in 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

Furthermore, the appellants' comparable #3 is located outside of the subject's neighborhood and appellants' comparable #4 has a dwelling that is considerably larger in size when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellants' comparable #1 and board of review comparable #1. These two comparables sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and features. However, both of these comparables have smaller site sizes when compared to the subject. The comparables sold in March 2018 and June 2019 for prices of \$310,000 and \$415,500 or for \$124.40 and \$159.07 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$405,487 or \$158.33 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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: January 18, 2022



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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