



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

APPELLANT: Michael and Lauren Hauert
DOCKET NO.: 19-04029.001-R-1
PARCEL NO.: 06-02-300-018

The parties of record before the Property Tax Appeal Board are Michael and Lauren Hauert, the appellants, by attorney Michael Hauert, of Hauert Law Office, PC in Elmhurst; 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: \$71,900
IMPR.: \$100,960
TOTAL: \$172,860

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake 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, masonry or stone exterior construction with 1,666 square feet of living area. The dwelling was built in 1955 and is approximately 65 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a two-car garage. The property has a 7,595 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.¹ In support of these arguments, the appellants submitted a grid analysis that contains information on three comparable properties. The comparables are located

¹ Although appellants' counsel only marked assessment equity as the basis of the appeal, he also submitted sale information for each of the comparables. As the board of review responded in kind, the Board will consider both overvaluation and assessment inequity in its decision.

within the same neighborhood code as the subject property and are situated on sites that range in size from 7,074 to 8,288 square feet of land area. The sites are improved with two-story dwellings of varied exterior construction that range in size from 2,170 to 2,540 square feet of living area and range in age from 40 to 70 years old. The comparables each have an unfinished basement and a two-car or a three-car garage. Two comparables each have two fireplaces.

The comparables sold from May to November 2018 for prices ranging from \$490,000 to \$630,000 or from \$208.66 to \$290.32 per square foot of living area, including land. The comparables have improvement assessments that range from \$112,500 to \$140,550 or from \$51.84 to \$55.70 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$158,000. The requested assessment would reflect a total market value of \$474,047 or \$284.54 per square foot of living area, land included, at the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$86,100 or \$51.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,860. The subject's assessment reflects a market value of \$523,977 or \$314.51 per square foot of living area, including land, 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. The subject has an improvement assessment of \$100,960 or \$60.60 per square foot of living area.

In response to the appellants' evidence, the board of review, through the York Township Assessor, submitted a memorandum critiquing appellants' comparables. The assessor argued that appellants' comparable #1 is larger than the subject in dwelling size, basement size and garage size. Appellants' comparable #2 sold for \$490,000 in May 2018 but, after an addition in August 2018, sold again in October 2019 for \$799,900. Appellants' comparable #3 was a sale in fulfillment of a contract, the terms of which are not known to the assessor.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four comparable properties and the appellants' three comparables, using, however, the October 2019 sale of appellants' comparable #2 after construction of the 547-square foot addition.² The board of review comparables are located within the same neighborhood code as the subject and are situated on sites that range in size from 7,071 to 7,128 square feet of land area. The sites are improved with two-story dwellings of varied exterior construction that were built from 1939 to 1943 and range in size from 1,292 to 1,972 square feet of living area. The comparables each have a basement and either a one-car or a two-car garage. No information was submitted by the board of review as to whether the comparables had finished basements, central air conditioning, and/or fireplaces. The comparables sold from April to September 2018 for prices ranging from \$440,000 to \$650,000 or from \$273.24 to \$340.56 per square foot of living area, land included. The comparables have improvement assessments ranging from \$92,710 to \$120,430 or from \$57.40 to \$71.76 per

² The Board will not consider the October 2019 post-addition sale of appellants' comparable #2 as it was not included on the appellants' grid analysis.

square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend in part that 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 parties submitted a total of seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables which are each larger dwellings when compared to the subject. The Board also gives less weight to board of review comparable #1 which is a smaller dwelling compared to the subject.

The Board finds the remaining three board of review comparables are similar to the subject property in location, dwelling size and features, although each dwelling is older than the subject. These three best comparables sold from April to September 2018 for prices ranging from \$505,000 to \$650,000 or from \$273.24 to \$329.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$523,977 or \$314.51 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for any differences from the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayers contend assessment inequity with respect to the improvement as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that, for the reasons stated above, the same three board of review comparables used in its overvaluation analysis were the best equity comparables as well. These comparables had improvement assessments ranging from \$100,850 to \$120,430 or from \$57.40 to \$61.07 per square foot of living area. The subject's improvement assessment of \$100,960 or \$60.60 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is warranted on this basis.

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 15, 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

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