



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

APPELLANT: Tracy Kramer
DOCKET NO.: 19-05746.001-R-1
PARCEL NO.: 06-02-210-015

The parties of record before the Property Tax Appeal Board are Tracy Kramer, 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: \$88,750
IMPR.: \$93,070
TOTAL: \$181,820

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 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 1.5-story dwelling of brick exterior construction with 2,480 square feet of living area. The dwelling was constructed in 1937. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 2-car garage.¹ The property has a 9,375 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 located less than 0.25 of a mile from the subject, three of which are also located in the same assessment neighborhood code as the

¹ The Board finds the best description of the subject's basement was reported in the subject's property record card submitted by the board of review. The appellant partially completed Section III – Description of Property, which did not identify whether the subject's basement was finished or unfinished.

subject property.² The comparables have sites that range in size from 7,500 to 12,734 square feet of land area and are improved with 1.5-story dwellings of frame or brick exterior construction that range in size from 1,854 to 2,079 square feet of living area. The dwellings were built from 1901 to 1926. Each comparable has a basement, three with finished area, and a 2-car garage. Three comparables have central air conditioning and two comparables each have one fireplace. The properties sold from October 2017 to February 2019 for prices ranging from \$406,000 to \$565,000 or from \$218.98 to \$271.76 per square foot of living area, land included.

The appellant submitted written comments arguing that the subject property is “aligned to be a teardown” and that minimal improvements have been made to the subject over the prior seven years. The appellant identified two 1.5-story homes on the same block as the subject and described them as “being replaced by new construction.” The appellant stated that the four comparable sales submitted are properties that are similar to the subject property and are also likely to be replaced with new construction homes. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$145,000 which reflects a market value of \$435,044 or \$175.42 per square foot of living area, land included, when applying 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 \$181,820. The subject's assessment reflects a market value of \$551,137 or \$222.23 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 its contention of the correct assessment the board of review submitted information on eight comparable sales, two of which are located in the same assessment neighborhood code as the subject property. Board of review comparables #3, #4 and #6 are the same properties as the appellant’s comparables #4, #1 and #3, respectively. The comparables have sites that range in size from 7,500 to 12,734 square feet of land area and are improved with 1.5-story dwellings of frame, brick or frame and brick/stone exterior construction that range in size from 1,828 to 2,786 square feet of living area. The homes were built from 1903 to 1950. Each comparable has a basement, six with finished area and a 2-car or a 3-car garage.³ Seven comparables have central air conditioning and four comparables each have one fireplace. The properties sold from January 2018 to February 2019 for prices ranging from \$406,500 to \$610,000 or from \$213.37 to \$255.85 per square foot of living area, land included.

The board of review submitted property record cards for both parties’ comparables along with a map depicting the subject and proximity to both parties’ comparables. The board of review provided copies of the PTAX-203 Real Estate Transfer Declarations associated with the two sales referenced by the appellant in its cover letter. The PTAX-203 documents report that these properties sold in August 2017 and September 2018 for prices of \$425,000 and \$445,000. The record shows these two parcels have new construction homes substantially larger in dwelling

² Data in the appellant’s grid analysis was corrected or supplemented with information from property record cards for the properties which were submitted by the board of review.

³Finished basement area, central air conditioning and fireplace count for the board of review comparables were reported in the property record cards which were submitted by the board of review.

size than the subject. Comments from the York Township Assessor's Office note that the subject property was purchased in 2013 for \$588,000. The assessor questioned the appellant's claim that a lack of updating renders the subject a "teardown" structure. The assessor described Elmhurst as having a mix of older and newer construction properties and argued that its evidence "shows that even though a home is older it does not mean that its only value is the land that it sits on." Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

As an initial matter, the Board finds that the appellant did not submit, as comparables, the two parcels referenced in the appellant's cover letter. Therefore, the Board shall not substantively consider these two property sales in its decision.

The record contains nine comparable sales for the Board's consideration, as three of the comparables were common to both parties. The Board gives less weight to the appellant's comparable #4 along with board of review comparables #1, #2, #3, #5, #7 and #8 which are located outside the subject's assessment neighborhood code.

The Board finds the best evidence of market value to be the remaining comparables, including two of the common comparables, which are more similar to the subject in location, age, dwelling size and other features. These comparables sold from October 2017 to March 2018 for prices ranging from \$465,000 to \$565,000 or from \$230.69 to \$271.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$551,137 or \$222.23 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall basis and below the range on a per square foot basis. Given the subject's larger dwelling size, relative to the best comparables in the record, a lower per square foot value is expected. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, after considering adjustments to the comparables for differences from the subject, 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 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

AGENCY

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