



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

APPELLANT: Robert Honig
DOCKET NO.: 19-06663.001-R-1
PARCEL NO.: 03-35-305-027

The parties of record before the Property Tax Appeal Board are Robert Honig, 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 **A Reduction** 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: \$54,950
IMPR.: \$36,715
TOTAL: \$91,665

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 ranch style dwelling of brick exterior construction with 1,306 square feet of living area.¹ The dwelling was constructed in 1954 and is 65 years old. Features of the home include a crawl space foundation, central air conditioning, and a 440 square foot two-car detached garage. The property has an 8,164 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$275,000 as of January 1, 2019. The appraisal was prepared by James Worden, a Certified General Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate market value of the subject property for tax assessment purposes. The appraiser described the subject as being in average condition with some updating and modernization over

¹ The Board finds the best evidence of the subject's dwelling size was found in the appellant's appraisal.

the past 10+/- years. The appraiser also noted the subject has a few issues that affect the value and marketability of the subject. The middle floor 3rd bedroom, which provides access to the main bedroom does not have a separate entrance. Lastly, the appraiser indicated the subject has significant deferred maintenance items which include deterioration to walls and ceilings due to moisture in bathrooms, exterior brick deterioration, foundation settlement, roof deterioration and driveway cracking.

In estimating the subject's market value, the appraiser developed sales comparison approach to value utilizing four comparable sales that are located within .24 miles from the subject property. The comparables are described as ranch style dwellings with brick exteriors ranging in size from 1,113 to 1,593 square feet of living area and all are 65 years old. Each comparable has a crawl space foundation, central air conditioning, and a one-car or a two-car garage. The comparables have sites ranging in size from 7,000 to 10,018 square feet of land area. The comparables sold from March to December 2018 for prices ranging from \$248,000 to \$290,000 or from \$177.40 to \$256.06 per square foot of living area, including land. The appraiser applied adjustments to the comparables for sales or financing concessions and/or differences when compared to the subject in condition, room count, gross living area, modernization, and other features. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$275,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,600. The subject's assessment reflects a market value of \$314,035 or \$240.46 per square foot of living area, land included, when using 1,306 square feet of living area, including land, and applying 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 of the subject property the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject. The comparables are described as ranch style dwellings with brick exteriors ranging in size from 897 to 1,157 square feet of living area and all were constructed in 1954. Two comparables have central air conditioning, with one having a fireplace. Each comparable has a garage ranging in size from 338 to 440 square feet of building area. The comparables have sites ranging in size 7,085 to 12,826 square feet of land area, respectively. The comparables sold from March 2017 to May 2018 for prices of \$248,250 to \$327,000 or from \$237.60 to \$282.63 per square foot of living area, including land.

The board of review also submitted information on the appellant's appraisal comparables that disclosed comparable #3 subsequently sold in July 2019 for \$330,000 or \$296.50 per square foot of living area, including land. Based on this evidence, the board of review requested 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value. The appraiser adjusted the four recent comparable sales utilized in the appraisal for differences from the subject property to arrive at an estimated market value of \$275,000. The subject's assessment reflects a market value of \$314,035, which is greater than the appraised value. The Board gave less weight to the board of review's unadjusted comparable sales, as this evidence does not overcome the weight of the appellant's appraisal evidence. Furthermore, two of the board of review comparables were dated 2017 sales and one comparable has a considerably smaller dwelling size than the subject. Based on this record, the Board finds a reduction in the subject's assessment commensurate to the appellant's request 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:

May 17, 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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