



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

APPELLANT: Robert Honig
DOCKET NO.: 19-06666.001-R-1
PARCEL NO.: 03-35-319-001

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.: \$40,720
TOTAL: \$95,670

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 tri-level designed dwelling of brick exterior construction with 1,258 square feet of living area.¹ The dwelling was constructed in 1941. Features of the home include a finished lower level, an unfinished walkout-style basement, central air conditioning, a fireplace and a 528 square foot garage. The subject corner lot containing approximately 8,350 square feet of land area 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 \$290,000, including land, as of January 1, 2019. The appraisal was prepared by James Worden.

¹ While the appellant's appraiser reported a dwelling size of 1,129 square feet, the appraisal report contains no substantive evidence to support this size opinion. In contrast, the board of review reported a dwelling size of 1,258 square feet of living area with a copy of the subject's property record to support the conclusion which the Board finds to be the best evidence of dwelling size in the record.

As part of the Supplemental Addendum, the appraiser described the subject as an older vintage (78± years) with some updating and modernization over the past 10± years, including some new windows, updated kitchen and baths, refinished/new flooring and basic decorating (painting). He further reported that some of the cabinetry and fixtures are showing signs of wear and tear. At the time of inspection, it was noted the fireplace has some issues regarding air loss and moisture penetration, at least one-half of the windows are older and in need of replacement. At the time of inspection with a cold outside temperature, it was noted that a few exterior facing walls and even some of the kitchen cabinetry were cold to the touch, indicating a lack of insulation. Also, the third-floor bedroom roof line has significant sloping, which cuts down on the head room and usable space. Furthermore, the lower-level family room (an old built-in garage) lacks a permanent heating system; two wall units provide heat only to this space and no air conditioning. There is exterior deferred maintenance of the home including brick deterioration, foundation settlement and roof deterioration. After setting forth the foregoing issues and documenting them with photographs labeled in the report as such, Worden opined that the subject dwelling is in average condition and would benefit from some updating and repairs.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located within .96 of a mile from the subject. The comparables are improved with either split-level, tri-level or Cape Code style dwellings of brick, aluminum, brick and aluminum or brick and frame exterior construction that range in size from 1,023 to 1,347 square feet of living area. The dwellings range in age from 41 to 66 years old. Each comparable has a full or partial basement, three of which have finished area, central air conditioning and a two-car garage. Two dwellings each have a fireplace. The appraisal contains a map depicting the location of the comparables with reference to the subject property. The sales occurred from September 2017 to December 2018 for prices ranging from \$270,000 to \$317,000 or from \$214.55 to \$304.81 per square foot of living area, including land. The appraiser made adjustments to comparable #2 for time of sale in 2017. Additionally, adjustments were applied for differences between the comparables and the subject property for location, view, quality of construction, age, condition, bathroom count, dwelling size, basement/lower-level size/finished area, kitchen/bath modernization, other updates and/or other amenities to arrive at adjusted prices ranging from \$277,200 to \$297,000 or from \$210.76 to \$285.58 per square foot of living area, including land. The adjustments are more fully described for each comparable in the report by Worden.

Based on this data, Worden arrived at an estimated market value of \$290,000 or \$230.52 per square foot of living area, including land, based on a dwelling size of 1,258 square feet of living area. As part of the appeal petition, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,700. The subject's assessment reflects a market value of \$350,712 or \$278.79 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 appellant's evidence, the board of review through the township assessor contended that appraisal sales #1 and #4 were each outside the subject's neighborhood code as assigned by the assessing officials and appraisal sale #2 is a 1.5-story dwelling which differs from the subject's design. Finally, it was reported that appraisal sale #3 was renovated after the reported purchase price and resold in 2019 for \$386,000.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three comparable sales located in the same neighborhood code assigned by the assessor to the subject property. The comparables consist of split-level dwellings of frame or frame and brick exterior construction that were built from 1966 to 1987. The homes range in size from 1,070 to 1,376 square feet of living area. Comparable #2 has a basement and each of the homes have a lower level with finished area. The dwellings feature central air conditioning and a garage of either 462 or 576 square feet of building area. Two of the comparables each have a fireplace. The properties sold from April 2017 to June 2018 for prices ranging from \$308,000 to \$400,000 or from \$287.85 to \$308.99 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 record contains an appraisal provided by the appellant relying on the sales comparison approach to value using four sales. The board of review provided information on three comparable sales in support of the assessment. The comparables contained in the appraisal are similar to the subject in age and/or dwelling size with adjustments applied for differences as compared to the sales provided by the board of review that are unadjusted and where each dwelling is significantly newer than the subject dwelling. Furthermore, the Board has given little consideration to board of review sale #1 which occurred in April 2017 and is dated for a valuation as of January 1, 2019 given other sales data in the record and the lack of an adjustment for date of sale; moreover, the Board recognizes that a time adjustment was made in the appellant's appraisal for the one sale that occurred in December 2017. Additionally, the majority of the comparables presented by the board of review feature superior finished lower levels without any adjustments made as compared to the subject.

After thoroughly examining the entire record, the Board finds that the appraiser arrived at an estimated market value of \$290,000 or \$230.52 per square foot of living area, including land which appears to be supported by the four comparable sales used by the appraiser and is logical given the data provided. In contrast, the sales provided by the board of review through the township assessor were not adjusted and are each dissimilar to the subject in age and/or dwelling

size and basement/lower-level size and features as compared to the subject. Therefore, the Board has given less weight to each of the board of review sales due to differences outlined herein from the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of value of \$290,000 or \$230.52 per square foot of living area, including land, as of January 1, 2019. The subject's assessment reflects a market value of \$350,712 or \$278.79 per square foot of living area, including land, which is above the appraised value conclusion. On this record, the Board finds the subject property had a market value of \$290,000 as of the assessment date at issue. Since market value has been established the 2019 three year average median level of assessments for DuPage County of 32.99% as determined by the Illinois Department of Revenue shall apply, as rounded by the county assessment practice. (86 Ill.Admin.Code §1910.50(c)(1)).

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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