



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

APPELLANT: Laura Santillanes
DOCKET NO.: 19-07663.001-R-1
PARCEL NO.: 06-11-107-010

The parties of record before the Property Tax Appeal Board are Laura Santillanes, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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: \$82,830
IMPR.: \$58,170
TOTAL: \$141,000

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 stucco construction with 1,802 square feet of living area. The dwelling was constructed in 1927. Features of the home include a basement with a finished rec room, central air conditioning and a two-car garage.¹ The property has a 8,750 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 an appraisal estimating the subject property had a market value of \$340,000 as of January 1, 2019.

¹ The appraiser indicated that the subject property has a basement with finished rec room and central air conditioning, which was not reported in the property record card provided by the board of review.

The appellant's appraisal was completed using the cost approach and the sales comparison approach in estimating a market value for the subject property.

Under the cost approach, the appellant's appraiser calculated a site value for the subject of \$25,000. The appraiser then calculated a cost-new of the subject's improvements of \$355,580 and subtracted \$23,234 for depreciation to arrive at a depreciated value of the improvements of \$332,346. The appraiser arrived at an indicated value for the subject by the cost approach of \$357,300.

Under the sales comparison approach, the appellant's appraiser selected four suggested comparable properties located in Elmhurst and within 1.24 miles of the subject property. The comparables were comprised of three, 1.5-story dwellings and one, 2-story dwelling² ranging in size from 1,527 to 2,002 square feet of living area. The comparables are either 70 or 92 years old. The comparables have sites ranging in size from 6,534 to 7,405 square feet of land area. Three comparables have a basement with one comparable having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning and either a one-car or a two-car garage. The appraisal did not disclose fireplaces. The comparables sold from April to September 2018 for prices ranging from \$329,000 to \$360,000 or from 171.83 to \$235.76 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject property to arrive at adjusted sale prices ranging from \$330,880 to \$348,250. Based on the adjusted sales, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$340,000.

Under reconciliation, the appraiser placed greatest weight on the sales comparison approach and estimated the subject property had a market value of \$340,000 as of January 1, 2019. Based on this evidence, the appellant requested that the 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 \$141,000. The subject's assessment reflects a market value of \$427,402 or \$237.18 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.

As to the appellant's appraisal, the board of review submitted a brief from the York Township Assessor's Office critiquing the appraisal. The brief asserted that comparable #1 was purchased by a "rehabber" who has taken out a permit in 2019 and added a second story and increased the total amount of living area from 1,731 to 2,756 square feet of living area. Comparable #2 is located west of Rt. 83 and is in a different school district. Comparable #3 sold in August 2015 for \$445,000 and sold in June 2018 for \$360,000 to a relocation company. This property resold in July 2018 for \$360,000. The assessor's office also pointed out that the subject property was purchased in May 2015 for a price of \$342,500 and two building permits were issued to remodel and repair the dwelling since purchase.

² The appellant's appraisal did not disclose story heights. The story height information was included on a grid analysis submitted by the board of review.

In support of its contention of the correct assessment the board of review through the township assessor submitted a map of both parties' comparables in relation to the subject property, a property record card for the subject and appellant's comparable #2, PTAX-203 Illinois Real Estate Transfer Declaration for appellant's comparables #1 and #3, non-legible building permits, property tax code rates and a grid analysis of the appellant's comparables and eight additional comparable sales. The eight comparable properties were similar 1.5-story dwellings that range in size from 1,238 to 1,905 square feet of living area and were built from 1928 to 1953. The comparables have sites ranging from 6,450 to 15,000 square feet of land area. Each comparable has a basement and either a one-car or two-car garage. The grid analysis did not disclose finished basements, central air conditioning or fireplaces. The comparables sold from June 2018 to June 2019 for prices ranging from \$275,000 to \$560,000 or from \$222.13 to \$295.36 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant's attorney stated that the board or review's comparable sales are not adjusted for differences when compared to the subject property.

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 regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraiser not adjusting for differences in site size, design, and age. Furthermore, appraiser's comparable #1 had a building permit taken out on February 20, 2019 for an addition, remodel and repair and the appraiser made no notation of the addition when on page 1 of the addendum the appraiser states "the comparable photos were obtained from the MLS/MRED as people were in the yards of the comparable sales at the time the appraiser drove by." The date of property view was December 12, 2019 according to page 4 of the appraisal.

The record contains 12 comparable sales for the Board's consideration. The Board gave less weight to the appraiser's comparable #1 as this property has been renovated since the date of sale and an additional 1,025 square feet of living area was added. The Board gave less weight to the appraiser's comparable #2 as this property is located on the other side of State Rt. 83 and in a different school district when compared to the subject property. The Board gave less weight to the appraiser's comparable #4 as this property is of a different design and lacks a basement when compared to the subject. The Board gave less weight to the board of review comparables #1 and #2 as these comparables are smaller in dwelling size when compared to the subject. The Board gave less weight to the board of review comparables #3 and #4 based on a larger site size and/or their dissimilar age when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparable sales submitted by the board of review. These comparables have varying degrees of similarity when compared to the

subject in site size, age, dwelling size, design, and features. The comparables sold for prices ranging from \$455,000 to \$560,000 or from \$247.42 to \$295.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$427,402 or \$237.18 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's 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: November 16, 2021



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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