



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

APPELLANT: Matthew Wolbeck
DOCKET NO.: 19-07668.001-R-1
PARCEL NO.: 06-02-201-007

The parties of record before the Property Tax Appeal Board are Matthew Wolbeck, 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: \$71,000
IMPR.: \$341,400
TOTAL: \$412,400

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 2+-story¹ dwelling of frame, brick or stone exterior construction with 4,312 square feet of living area². The dwelling was constructed in 2015.

¹ The townships new computerized mass appraisal system does not have a category for 2.5 or 3-story homes. The photographs submitted by the appraiser and board of review along with blueprints submitted by the township show a third floor.

² The appellant's appraiser reported a dwelling size of 3,750 square feet of living area and submitted a schematic diagram which disclosed 3,758 square feet of living area and not the amount of living area used in the appraisal. The assessing officials reported a dwelling size of 4,312 square feet of living area with a property record card containing a drawing and blueprints of the subject to support the contention. The Property Tax Appeal Board finds the best evidence of size for the subject property was located on the property record card and blueprints submitted by the assessing officials, which contained a schematic diagram.

Features of the home include a basement with finished area,³ central air conditioning, a fireplace and a two-car garage. The property has a 7,500 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 \$900,000 as of January 1, 2019.

The appellant's appraiser used 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 \$55,000. The appraiser then calculated a cost-new of the subject's improvements of \$916,200 and subtracted \$32,343 for depreciation to arrive at a depreciated value of the improvements of \$883,857. The appraiser arrived at an indicated value for the subject by the cost approach of \$938,900.

Under the sales comparison approach, the appellant's appraiser selected six suggested comparable properties located in Elmhurst and 0.80 of a mile to 2.30 miles from the subject property. The comparables were comprised of two-story dwellings ranging in size from 3,415 to 3,800 square feet of living area. The comparables are three to seven years old. The comparables have sites ranging in size from 6,450 to 11,715 square feet of land area. Each comparable has a basement with finished area, central air conditioning, a fireplace, and a two-car garage. The comparables sold from January to September 2018 for prices ranging from \$860,000 to \$985,000 or from \$226.32 to \$287.93 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 \$850,000 to \$998,160. Based on the adjusted sales, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$900,000.

Under reconciliation, the appraiser placed greatest weight on the sales comparison approach and estimated the subject property had a market value of \$900,000 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 \$412,400. The subject's assessment reflects a market value of \$1,250,076 or \$289.91 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 the only adjustments the appraiser

³ The appellant's appraisal depicts a 95% finished basement, whereas the grid analysis submitted by the board of review does not depict finished basements, but the property record card submitted by the assessing officials shows a finished basement.

made was for square footage and went all the way across town to the south side of Elmhurst when there was comparables on the north side of town where the subject is located.

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, photograph(s) of both parties' comparables and a grid analysis of the appellant's comparables and six additional comparable sales. The assessor's comparable properties were similar two-story dwellings that range in size from 3,546 to 4,266 square feet of living area and were built from 2011 to 2016. The comparables have sites ranging from 7,500 to 8,750 square feet of land area. Each comparable has a basement and a two-car garage. The grid analysis did not disclose finished basements, central air conditioning or fireplaces. The comparables sold from March 2018 to September 2019 for prices ranging from \$1,030,000 to \$1,200,000 or from \$265.47 to \$319.67 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 square footage used in the appraisal does not match the schematic diagram which brings into question the adjustments for gross living area. The appraiser did not adjust for differences in site size and location. The comparables used in the appellant's appraisal are located on the south side of Elmhurst and from 0.80 of a mile to 2.30 miles away from the subject which is located on the north side of Elmhurst.

The parties submitted 12 comparable sales for the Board's consideration. The Board gave less weight to the appraiser's comparables due to their location.

The Board finds the best evidence of market value to be the board of review comparables. These comparables have varying degrees of similarity when compared to the subject in location, site size, age, dwelling size, design, and features. The comparables sold for prices ranging from \$1,030,000 to \$1,200,000 or from \$265.47 to \$319.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,250,076 or \$289.91 per square foot of living area, including land, which is above the range on a total market value basis and within the range as established by the best comparable sales in the record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject in dwelling size and features, 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:

December 21, 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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