



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

APPELLANT: Elise Fetcho
DOCKET NO.: 20-08375.001-R-1
PARCEL NO.: 01-23-208-024

The parties of record before the Property Tax Appeal Board are Elise Fetcho, 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: \$10,630
IMPR.: \$48,950
TOTAL: \$59,580

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 2020 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-story townhome of aluminum siding exterior construction with 1,228 square feet of living area. The dwelling was constructed in 1981 and is approximately 39 years old. Features of the home include a basement, central air conditioning, and a 253 square foot garage. The property has a 3,600 square foot site and is located in Carol Stream, Wayne Township, DuPage County.

The appellant contends both overvaluation and assessment inequity concerning the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located within the same assessment neighborhood code as the subject property. The parcels range in size from 2,670 to 3,600 square feet of land area and are improved with 2-story townhomes of aluminum siding exterior construction with 1,487 or 1,613 square feet of living area. The dwellings range in age from 39 to 41 years old. Each home has a basement, one of which has finished area, central air conditioning, and a 253 square foot

garage. The comparables sold from July 2018 to July 2019 for prices ranging from \$180,000 to \$229,000 or from \$111.59 to \$154.00 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$54,630 which would reflect a market value of \$163,906 or \$133.47 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The appellant submitted one additional equity comparable located within the same assessment neighborhood code as the subject. This comparable is improved with a 2-story townhome of frame exterior construction with 1,487 square feet of living area. The home is 40 years old and features a basement, central air conditioning, and a 253 square foot garage. The comparables have improvement assessments ranging from \$54,300 to \$56,210 or from \$34.84 to \$37.14 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$44,000 or \$35.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,580. The subject's assessment reflects a market value of \$178,383 or \$145.26 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$48,950 or \$39.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 2,670 to 5,460 square feet of land area and are improved with 2-story townhomes of aluminum siding, frame, or vinyl siding exterior construction with 1,228 or 1,332 square feet of living area. The homes were built from 1978 to 1981. Each home has a basement, central air conditioning, and a 253 square foot garage. Five homes each have a fireplace. The comparables sold from October 2018 to August 2020 for prices ranging from \$175,000 to \$219,500 or from \$142.51 to \$168.57 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

The board of review also presented four equity comparables, together with a grid analysis of the appellant's comparables. The comparables are improved with 2-story townhomes of aluminum siding or frame exterior construction with 1,228 square feet of living area. The dwellings were built from 1978 to 1981. Each home has a basement, central air conditioning, and a 253 square foot garage. The comparables have improvement assessments of \$48,950 or \$39.86 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant reiterated that the appellant's comparables support a reduction in the subject's assessment.

Conclusion of Law

The appellant contends in part that 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.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to significant differences from the subject in dwelling size. The Board gives less weight to the board of review's comparables #3, #4 and #5, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #6, which are similar to the subject in dwelling size, age, lot size, location, and most features. These most similar comparables sold from April 2019 to August 2020 for prices ranging from \$207,000 to \$219,500 or from \$157.58 to \$168.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$178,383 or \$145.26 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment on the basis of overvaluation is not justified.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are not as similar to the subject in dwelling size as other comparables in this record.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are identical to the subject in dwelling size and garage size and are similar to the subject in age, location, and most features. The most similar comparables have improvement assessments of \$48,950 or \$39.86 per square foot of living area. The subject's improvement assessment of \$48,950 or \$39.86 per square foot of living area is the same as the improvement assessment of the best comparable in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment for assessment inequity 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:

November 22, 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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