



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

APPELLANT: Gary Ulfig
DOCKET NO.: 21-07350.001-R-1
PARCEL NO.: 05-26-407-002

The parties of record before the Property Tax Appeal Board are Gary Ulfig, 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: \$28,850
IMPR.: \$92,110
TOTAL: \$120,960

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 2021 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 one-story ranch style dwelling of frame exterior construction with 1,544 square feet of living area. The dwelling was built in 1982 and is approximately 39 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has an approximately 11,486 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of these arguments the appellant submitted information on six comparable properties located within 0.50 of a mile of the subject property. The comparables have sites that range in size from 28,197 to 82,392 square feet of land area and are improved with one-story ranch style dwellings of masonry, frame or frame and masonry exterior construction that range in size from

1,553 to 2,178 square feet of living area. The dwellings range in age from 53 to 65 years old. Each comparable has a basement with four having finished area. Each dwelling has central air conditioning and a garage ranging in size from 462 to 676 square feet of building area. Four of the comparables each have one fireplace. Comparables #4, #5 and #6 sold from July 2018 to June 2019 for prices ranging from \$320,000 to \$419,000 or from \$151.52 to \$222.05 per square foot of living area, land included. The comparables have improvement assessments that range from \$54,270 to \$93,780 or from \$24.92 to \$60.39 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$92,185. The appellant explained the median per square foot improvement assessment of comparables #1, #2 and #3 was utilized to determine the improvement assessment of the subject then added the land assessment to arrive at the total assessment request. The requested assessment reflects a total market value of \$276,583 or \$179.13 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$63,335 or \$41.02 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 \$120,960. The subject's assessment reflects a market value of \$361,831 or \$234.35 per square foot of living area, including land, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$92,110 or \$59.66 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on six comparable sales located within 0.90 of a mile from the subject property. The comparables have sites that range in size from 10,720 to 28,197 square feet of land area and are improved with a ranch or a raised ranch style dwellings of frame or frame and masonry exterior construction ranging in size from 1,102 to 1,735 square feet of living area. The dwellings were built from 1957 to 1971. Each comparable has a basement with five having finished area. The dwellings have central air conditioning and a garage ranging in size from 400 to 600 square feet of building area. Four comparables each have one fireplace. The comparables sold from October 2019 to April 2021 for prices ranging from \$288,500 to \$415,000 or from \$233.81 to \$261.80 per square foot of living area, land included.

On equity grounds, the board of review submitted information on five equity comparables located within 0.62 of a mile from the subject and where one comparable is also in the same neighborhood code as the subject property. The comparables are improved with ranch or raised ranch style dwellings with masonry or frame and masonry exterior construction that range in size from 1,682 to 1,929 square feet of living area. The homes were built from 1959 to 1988. Each comparable has a basement with one having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 440 to 506 square feet of building area. Comparable #5 has a second 3-car detached garage with 600 square feet of building area. The comparables have improvement assessments ranging from \$106,220 to \$126,970 or from \$55.06 to \$67.50 per square foot of living area.

The board of review submitted comments noting the subject's neighborhood includes a total of 67 homes where only two are ranch style dwellings like the subject. With respect to the appellant's market value comparables, the board of review critiqued appellant comparable sale

#4 contending the property was not listed in the Multiple Listing Service (MLS) for its 2018 sale. In support of this contention, the board of review submitted an MLS sheet for a 2010 sale of the appellant's comparable #4. The board of review also argued comparable sale #5 occurred in 2018 and that comparable #6 was sold in "as is" condition. The board of review submitted a copy of the MLS sheet for comparable #6's 2019 sale which confirmed this property was sold in its "as is" condition. Regarding the appellant's equity comparables, the board of review noted appellant's comparable #6 is 634 square feet larger than the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends, in part, 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 parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #4, #5 and #6 along with board of review comparables #2, #3, #4 and #5 which differ from the subject in dwelling size and/or sold in 2018 or 2019, less proximate to the assessment date at issue than other comparables in the record.

The Board finds the best evidence of market value are board of review comparables #1 and #6 which sold proximate to the January 1, 2021 assessment date and are similar to the subject in design and dwelling size but present larger site sizes and basement finished when compared to the subject's site size and unfinished basement. These two best comparables sold in December 2020 and April 2021 for prices of \$372,500 and \$415,000 or for \$239.19 and \$242.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,831 or \$234.35 per square foot of living area, including land, which falls below the two best comparable sales in this record. Given the subject's newer age, smaller site size and unfinished basement, when compared to the best comparables in the record, a value below the two best comparables appears logical. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The appellant also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The parties submitted a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #4, #5 and #6 along with board of review comparables #1 and #6 which differ from the subject in design, basement finish and/or feature a second garage amenity unlike the subject.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #3 as well as board of review comparables #2, #3 and #4 which are similar to the subject in design and basement finish although these best equity comparables present varying degrees of similarity to the subject in age and dwelling size. These comparables have improvement assessments that range from \$67,390 to \$115,750 or from \$39.73 to \$60.39 per square foot of living area. The subject's improvement assessment of \$92,110 or \$59.66 per square foot of living area falls within the range established by the best equity comparables in the record. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and a reduction, based on lack of uniformity, is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in this record.

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: June 27, 2023



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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