



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

APPELLANT: Raul J. Eiseman
DOCKET NO.: 22-03644.001-R-1
PARCEL NO.: 03-35-304-037

The parties of record before the Property Tax Appeal Board are Raul J. Eiseman, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$62,300
IMPR.: \$37,690
TOTAL: \$99,990

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 2022 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-story dwelling of brick exterior construction with 1,007 square feet of living area. The dwelling was constructed in 1954. Features of the home include an enclosed porch and a 280 square foot detached garage. The property has a 6,050 square foot site and 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 information on four comparable sales that are located within .33 of a mile from the subject. The comparables have sites ranging in size from 7,260 to 10,440 square feet of land area that are improved with 1-story dwellings of frame or brick exterior construction with 988 or 1,007 square feet of living area. The dwellings were built in 1952 or 1954. One comparable has a basement with finished area, three comparables have central air conditioning, and each comparable has a garage ranging in size from 308 to 528 square feet of building area.

The comparables sold from October 2021 to July 2022 for prices ranging from \$182,000 to \$289,900 or from \$184.21 to \$287.88 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,470. The subject's assessment reflects a market value of \$313,535 or \$311.36 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales that are located within .44 of a mile from the subject. The comparables have sites ranging in size from 7,392 to 12,826 square feet of land area that are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 1,025 to 1,224 square feet of living area. The dwellings were built from 1951 to 1955. Four comparables have basements, three of which have finished area. Four comparables have central air conditioning, each comparable has a garage ranging in size from 200 to 606 square feet of building area, and one comparable has an enclosed porch. The comparables sold from August 2020 to January 2022 for prices ranging from \$310,000 to \$425,000 or from \$284.79 to \$352.99 per square foot of living area, including land. The board of review included a copy of the appellant's comparable grid, which had differences as reported by the assessor highlighted.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission and offered an explanation as to why the subject is over-assessed.

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 parties submitted a total of 10 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2, as well as the board of review's comparables #1, #2, #3, #5 and #6, due to their dissimilar basement foundation and/or their sale date occurring greater than 15 months prior to the January 1, 2022 assessment date at issue. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. The best comparables sold from June 2021 to July 2022 for prices ranging from \$270,000 to \$340,000 or from \$268.12 to \$293.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$313,535 or \$311.36 per square foot of living area, including land, which falls within the range established by the best comparables in the record on a total market value basis but above the range on a per square foot basis. However, after considering

adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence the Board finds a 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: May 21, 2024



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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