



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

APPELLANT: Robert Honig
DOCKET NO.: 23-05928.001-R-1
PARCEL NO.: 03-35-319-001

The parties of record before the Property Tax Appeal Board are Robert Honig, 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 **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: \$65,100
IMPR.: \$61,560
TOTAL: \$126,660

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 2023 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 is improved with a split-level style dwelling of brick exterior construction that contains 1,258 square feet of living area.¹ The home was built in 1941 and is approximately 82 years old. Features of the home include a basement, a 420 square foot finished lower level, central air conditioning, one fireplace, and one bathroom.² The property also has a detached garage two-car garage with 528 square feet of building area. The property has an 8,277 square foot site located in Elmhurst, Addison Township, DuPage County.

¹ The Property Tax Appeal Board finds the best evidence of the dwelling's size to be contained on the copy of the subject's property record card submitted by the board of review, which contains sketch of the home with dimensions.

² The Property Tax Appeal Board finds the best of the subject's bathroom count was contained in the appellant's appraisal which has a photograph of the bathroom.

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 \$380,000 as of January 1, 2023. The appraisal was prepared by James Worden an Illinois Certified General Real Estate Appraiser. The purpose of the appraisal was to provide an estimate of market value for tax assessment purposes. The property rights appraised was fee simple. The client was identified as the appellant, Robert Honig. Worden indicated within the report the property underwent an interior and exterior inspection on January 30, 2024.

The appraiser stated within the report the dwelling is an older vintage with some updating and modernization over the last 10 to 15 years, including new windows, updated kitchen and baths, refinished/new flooring and paint. The appraiser further explained that at the time of inspection the fireplace had some issues regarding air loss and moisture penetration, and half the windows are older and in need of replacement. The appraiser also stated the third-floor bedroom roof line has significant sloping, which cuts down on the head room and useable space. Additionally, the appraiser explained the lower-level family room appears to be an old built-in garage and lacks a permanent heating system; currently there are two wall units that provide the heat to this space and there is no central air conditioning. Finally, the appraiser stated the home has deferred maintenance issues including brick deterioration, foundation settlement, and roof deterioration. The appraisal contained photographs depicting the roof deterioration, exterior brick damage, door damage, old windows and deteriorating window trim.

The appraiser developed the sales comparison approach to value using four comparable sales comprised of three tri-level dwellings and a Cape Cod style home that range in size from 1,012 to 1,400 square feet of living area. The homes range in age from 52 to 106 years old. Each home has a full or partial basement with finished area, central air conditioning, and one or two bathrooms. Each comparable also has a two-car garage. These properties have sites ranging in size from 7,800 to 9,250 square feet of land area and are located from approximately .15 to .58 of a mile from the subject property. The sales occurred in January 2022 and May 2022 for prices ranging from \$350,000 to \$400,000 or from \$285.71 to \$345.85 per square foot of living area, including land. The appraiser adjusted the comparables for date of sale/time and/or for differences from the subject in features and condition. The appraiser arrived at adjusted prices ranging from \$366,700 to \$384,000 and estimated the subject property had a market value of \$380,000 as of the assessment date. Based on this evidence the appellant requested the subject's assessment be reduced to \$126,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,960. The subject's assessment reflects a market value of \$410,921 or \$326.65 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with split-level style homes of frame or brick and frame

³ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

exterior construction that range in size from 1,370 to 1,903 square feet of living area. The homes were built from 1951 to 1979. Each comparable has a lower level with finished area, 1½ to 3 bathrooms, and a garage ranging in size from 400 to 528 square feet of building area. Three comparables have central air conditioning and one comparable has one fireplace. These properties have sites with either 7,841 or 8,277 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .46 to .61 of a mile from the subject property. The sales occurred from November 2020 to July 2022 for prices ranging from \$410,000 to \$586,000 or from \$236.47 to \$383.01 per square foot of living area, including land.

The board of review submitted copies of the property record cards for the subject property and its comparables. The documentation disclosed that board of review comparable #1 had a building permit issued on July 13, 2022 for interior remodeling, which was after the property's purchase date of July 1, 2022.

The board of review also provide copies of the property record cards associated with the appellant's appraiser's comparable sales, a grid analysis of the comparable sales used in the appraisal, and a map depicting the location of the comparables used by both parties in relation to the subject property. In a written analysis of the appellant's sales the board of review asserted that sales #1 and #3 are in different neighborhoods than 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appellant's appraiser inspected the subject property and explained the various issues regarding the condition of the home and the impacts these conditions have on the property's market value. The appraiser used four comparable sales with varying degrees of similarity to the subject property and adjusted the comparables for the differences to arrive at an estimated fair cash value of \$380,000 as of the lien date at issue. The Board finds the appraiser's discussion of the condition of the home and the adjustments to the comparables for differences from the subject property add credibility to the conclusion of value.

The board of review provided information on four comparable sales. The Board gives little weight to board of review comparable sale #2 due to differences from the subject dwelling in age and size as well as the fact the transaction occurred more than two years prior to the assessment date at issue. The Board gives less weight to board of review comparable sale #4 as the sale occurred less proximate in time to the assessment date than the sales within the appellant's appraisal. Board of review comparable sale #1 is considerably newer than the subject property and larger than the subject home, which detracts from the weight given this sale. Furthermore, the board of review did not address or discuss the subject dwelling's condition relative to its

comparables and provided no adjustments to its comparables for differences from the subject, which further detracts from the weight to be given the board of review's evidence and value conclusion.

The subject's assessment reflects a market value of \$410,921, which is above the appraised value presented by the appellant. Therefore, based on the appraisal presented by the appellant, the Board finds a reduction in the subject's assessment is 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: _____

December 17, 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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