



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

APPELLANT: Randy & Sarah Roehr  
DOCKET NO.: 13-03879.001-R-1  
PARCEL NO.: 09-23-303-025

The parties of record before the Property Tax Appeal Board are Randy & Sarah Roehr, the appellants,<sup>1</sup> 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:** \$31,970  
**IMPR.:** \$36,470  
**TOTAL:** \$68,440

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2013 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 dwelling of frame construction with 1,040 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial unfinished basement, central air conditioning and an 800 square foot garage. The property has a 13,125 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information (including data sheets from the Multiple Listing Service) on eight comparable sales located from 0.2 to 1.6 miles of the subject property. The comparables are one-story dwellings of masonry or frame construction. According to the MLS data sheets, the comparables were constructed between 1954 and 1959 and range in size from 912 to 1,928 square feet of living area.<sup>2</sup> Four comparables do not have basements; two comparables have

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<sup>1</sup> On March 18, 2016, attorney Jerri K. Bush withdrew as counsel for the appellants.

<sup>2</sup> The age of comparable #4 was listed as being unknown.

unfinished basements, either full or partial; and two comparables have full basements with some finished area. Seven comparables have two-car garages, and one comparable has a one-car garage. Four comparables have central air conditioning, and one comparable has a fireplace. The properties sold between June 2012 and September 2013 for prices that ranged from \$100,500 to \$145,000 or from \$53.88 to \$152.63 per square foot of living area, land included. The MLS data sheets revealed that four of the comparables were described as "REO/Lender Owned, Pre-Foreclosure" and another comparable was described as being a "short sale." The MLS data sheets also disclosed the properties were on the market from 26 to 350 days. Based on this evidence, the appellants 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 \$68,440. The subject's assessment reflects a market value of \$205,402 or \$197.50 per square foot of living area, land included, when using the 2013 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 four comparable sales. The comparables are one-story dwellings of frame construction with the same neighborhood code as the subject. The comparables were constructed between 1971 and 1987 and range in size from 1,040 to 1,284 square feet of living area. One of the comparables has a partial unfinished basement. The other three comparables have full basements with two having some finished area. Two comparables have a fireplace, and two comparables have central air conditioning. Each comparable has a garage, ranging in size from 480 to 676 square feet. The properties sold between April 2012 and January 2013 for prices that ranged from \$210,000 to \$252,000 or from \$179.49 to \$216.40 per square foot of living area, land included. As part of its submission, the board of review stated that three of the appellants' comparables (#1, #2, #3) were sold by banks or a government agency and two of the comparables (#4 and #7) were sold in lieu of foreclosure. The board of review also provided another sale price for the appellants' comparable #5 but did not submit any documentary evidence in support of this claim.

For rebuttal, the appellants' former counsel submitted sales data sheets from Redfin.com for the board of review's comparable sales.

### **Conclusion of Law**

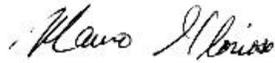
The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable properties with sales data. The appellants' comparables #3 and #5 through #7 differed from the subject in foundation and received reduced weight in the Board's analysis. The Board also gave reduced weight to the appellants' comparable #2. This comparable was located in a different neighborhood than the subject and

had considerably more living area than the subject. The Board finds that board of review comparables #1 and #4 were significantly newer than the subject and these comparables also received reduced weight.

The Board finds the best evidence of market value to be the appellants' comparables #1, #4 and #8 and board of review comparables #2 and #3. These properties were similar to the subject in location, design, age, living area and foundation, and they sold proximate to the assessment date at issue. The most similar comparables sold from April 2012 to January 2013 for prices ranging from \$110.20 to \$216.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$197.50 per square foot of living area, including land, which is within the range established by the best comparable sales. Based on this evidence, the Board finds a reduction in the subject's assessment 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.



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Chairman



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Member

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Member



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Member

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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 24, 2016



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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 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 the subsequent year 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.

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.