



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

APPELLANT: Markus & Candace Mayr  
DOCKET NO.: 08-02484.001-R-1  
PARCEL NO.: 03-24-311-003

The parties of record before the Property Tax Appeal Board are Markus and Candace Mayr, the appellants, by attorney Jerrold H. Mayster of Mayster & Chaimson, Ltd., Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** 73,360  
**IMPR.:** \$93,170  
**TOTAL:** \$166,530

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of brick construction that contains 2,274 square feet of living area. The subject dwelling has a full basement that was partially finished, central air conditioning, two fireplaces, an attached garage and an in-ground swimming pool. The dwelling was constructed in 1957. The subject has an 18,240 square foot lot and is located in Bensenville, Addison Township, DuPage County.

Jerrold H. Mayster, attorney of record, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal prepared by Sheila Krause and Rick S. Hiton of Rick Hiton & Associates. Neither appraiser was present at the hearing. The appraisal contained an estimate of value for the subject property of \$440,000 as of February 28, 2008. Mayster asserted the purpose of the appraisal was for refinancing. He also explained the appraisers developed the sales comparison approach in estimating the market value of the subject property. The appraisal contained three comparable sales improved with two, one-story dwellings and a 1.5-story dwelling that were reported to range in size from 1,897 to 2,329 square

feet of living area. The comparables were of brick or brick and aluminum exterior construction and ranged in age from 51 to 57 years old. One comparable had a basement, each comparable had central air conditioning, each comparable had one or two fireplaces, one comparable had a two-car garage, one comparable had a three-car garage and one comparable had a two-car attached and a two-car detached garage. The comparables sold from March 2007 to November 2007 for prices ranging from \$360,000 to \$445,000. After making adjustments to the comparables for differences from the subject the appraisers determined the comparables had adjusted sales prices ranging from \$431,500 to \$452,000. Based on this data the appraisers estimated the subject property had a market value of \$440,000 as of February 28, 2008.

The appellants requested the subject's assessment be reduced to \$146,655 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$166,530 was disclosed. The board of review asserted the subject's assessment reflects a market value of \$449,640 or \$219.72 per square foot of living area. The board of review submitted an Addendum to Board of Review Notes of Appeal and Exhibit #1, which listed the appellants' and assessor's comparables.

The board of review called as its witness Dawn Aderholt, Residential Department Head with the Addison Township Assessor's office. She testified she prepared the evidence submitted by the board of review. She testified about the differences between the subject property and the comparable sales contained in the appellants' appraisal. She also testified none of the appellants' comparable sales were located in the subject's subdivision. She also testified that at the time of sale appellants' comparable sale #3 had 1,365 square feet of living area resulting in a sales price of \$326.01 per square foot of living area.

In support of the assessment the Aderholt submitted information on three comparables, one of which was used to demonstrate the subject was uniformly assessed. The remaining two comparables were improved with one-story dwellings of brick construction that ranged in size contained 1,418 and 1,500 square feet of living area, respectively. The dwellings were constructed in 1959 and 1976. One comparable had a basement, each comparable had central air conditioning, one comparable had a fireplace and each had an attached garage with 506 and 505 square feet. These two properties sold for a price of \$323,000 or \$227.79 and \$215.33 per square foot of living area in May 2007 and February 2006.

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

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives no weight to the conclusion of value contained in the appellants' appraisal due to the fact the appraisers were not present at the hearing to provide testimony and be cross-examined regarding the appraisal methodology employed and the adjustments made to the comparable sales that were utilized. Furthermore, the appraisal contained sales that were not located in the same neighborhood as the subject, which detracts from the credibility of the report.

Nevertheless, the Board finds the record does contain evidence of four comparable sales composed of one-story dwellings that ranged in size from 1,418 to 2,011 square feet of living area. The dwellings were of brick or brick and frame construction that were constructed from 1955 to 1976. One comparable had a partial unfinished basement, each comparable had central air conditioning, three had one or two fireplaces, each had a two-car attached garage and one had an additional two-car detached garage. The sales occurred from February 2006 to November 2007 for prices ranging from \$323,000 to \$382,500 or from \$189.77 to \$227.79 per square foot of living area. The subject's assessment of \$166,530 reflects a market value of \$449,640 or \$219.72 per square foot of living area, which is within the range established by the comparables on a per square foot basis. The Board further finds the subject dwelling was superior to the comparables in that it had a full basement partially finished whereas three of the comparables had no basements. Additionally, the subject dwelling was superior to three comparables in that it had two fireplaces while one comparable had no fireplace and two comparables had one fireplace. As a final point the subject had an in-ground swimming pool while none of these comparables had an in-ground pool. After considering the subject's superior features when compared to the best sales in the record, the Board finds the subject's assessment is reflective of its market value as of January 1, 2007, and no reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: October 22, 2010

*Allen Castrovillari*

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.