



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

APPELLANT: Ralph Tellefsen
DOCKET NO.: 08-03706.001-R-1
PARCEL NO.: 06-02-303-019

The parties of record before the Property Tax Appeal Board are Ralph Tellefsen, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$66,510
IMPR: \$73,454
TOTAL: \$139,964

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,595 square foot parcel improved with a 56 year-old, split-level style frame and masonry dwelling that contains 1,933 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car garage and a lower level finished as a recreation room. The subject is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity regarding the subject's improvements as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal of the subject, wherein the appraiser estimated the subject's market value at \$375,000 as of the report's effective date of December 8, 2008. The appraiser, who was not present at the hearing to provide testimony or be cross-examined regarding the comparables selected and adjustments made to the sales prices, used the cost and sales comparison approaches. In the cost approach, the appraiser first estimated the subject's site value at \$210,000, but submitted no evidentiary basis for this figure.

The appraiser used the Marshall & Swift cost manual to estimate a replacement cost for the subject improvements at \$176,805. The appraiser used the age-life method to calculate depreciation of \$20,209, which, when subtracted from the replacement cost, yields a depreciated cost of \$156,596. After adding the site value and \$10,000 for site improvements, the appraiser estimated the subject's value by the cost approach at \$376,596. The appraisal included a floor plan drawing indicating the subject dwelling contains 1,862 square feet of living area.

In the sales comparison approach, the appraiser examined four comparable sales located 0.09 to 0.66 mile from the subject. The comparables consist of 1.5-story, tri-level or two-story frame, brick or brick and frame homes situated on lots ranging in size from 7,128 to 8,100 square feet. The comparable dwellings range in age from 55 to 65 years and range in size from 1,403 to 1,724 square feet of living area. Features of the comparables include central air conditioning, two-car garages and lower levels finished as recreation rooms. Two comparables have one or two fireplaces. These properties sold between February and November 2008 for prices ranging from \$350,000 to \$410,000 or from \$232.02 to \$292.23 per square foot of living area including land.

In support of the improvement inequity argument, the appellant submitted assessment data on three comparable properties located within 0.50 mile of the subject. The comparables consist of split-level style frame or masonry dwellings that are 55 or 58 years old and range in size from 1,354 to 2,030 square feet of living area. Features of the comparables include central air conditioning, two-car garages and partial basements, one of which has some finished area. These properties have improvement assessments ranging from \$55,510 to \$74,020 or from \$36.46 to \$41.00 per square foot of living area. The subject has an improvement assessment of \$94,060 or \$48.66 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$139,964, reflecting a market value of approximately \$419,892.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$160,570 was disclosed. The subject has an estimated market value of approximately \$482,627 or \$249.68 per square foot of living area including land¹, as reflected by its assessment and the DuPage County 2008 three-year median level of assessments of 33.27%.

The board of review submitted no comparable sales or other market data in support of the subject's estimated market value as reflected by its assessment.

¹ Based on the board of review's contention that the subject dwelling contains 1,933 square feet of living area, as disclosed on the subject's property record card.

In support of the subject's improvement assessment, the board of review submitted a letter and a grid analysis and property record cards detailing six comparable properties located in the same neighborhood code as the subject, as determined by the township assessor. The comparables consist of split-level style masonry or frame and masonry dwellings that were built between 1950 and 1955 and range in size from 1,638 to 2,331 square feet of living area. All the comparables have one-car or two-car garages and five have partial basements. These properties have improvement assessments ranging from \$82,810 to \$111,440 or from \$50.56 to \$52.71 per square foot of living area. The board of review's letter claimed the appellant's "appraisal is not an opinion of the Ad Valorem Assessment value" because its effective date is December 8, 2008 and the purpose of the appraisal is for mortgage refinancing.

During the hearing, the board of review called deputy township assessor Judy Woldman as a witness. Woldman testified the appellant's appraisal comparables support 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 this appeal. The Board further finds a reduction in the subject property's assessment is warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property with a market value estimate of \$375,000 as of the report's effective date of December 8, 2008. The appraiser was not present at the hearing to provide testimony or be cross-examined regarding his selection of comparables or his adjustments. For this reason, the Property Tax Appeal Board gave no weight to the appraisal's value conclusion, but will consider the raw sales data in the report. The Board finds the board of review submitted no comparable sales or other market evidence to refute the appellant's appraisal, but asserted through testimony of the deputy township assessor that the appraisal comparables support the subject's assessment. The Board gave less weight to the appellant's appraisal comparables #1, #2 and #3 because they differed significantly in living area when compared to the subject. Appraisal comparable #4, while differing in design when compared to the subject, was nevertheless similar in living area and many features and sold in March 2008, proximate to the subject's January 1, 2008 assessment date, for \$400,000 or \$232.02 per square foot of living area including land. The

subject's estimated market value as reflected by its assessment of \$482,627 or \$249.68 per square foot of living area including land is not supported by this most similar comparable sale in the record. Therefore, the Board finds the subject's assessment is not reflective of its market value and a reduction is warranted.

The appellant also argued unequal treatment in the assessment process as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the parties submitted a total of nine equity comparables in support of their respective arguments. The Board gave less weight to the appellant's equity comparables #2 and #3 because they were significantly smaller in living area when compared to the subject. The remaining comparables were similar to the subject in design, age, living area and most features and had improvement assessments ranging from \$74,020 to \$122,780 or from \$36.46 to \$52.71 per square foot of living area. The subject's improvement assessment of \$94,060 or \$48.66 per square foot of living area falls within this range. Based on this analysis, the Property Tax Appeal Board finds no reduction in the subject's assessment beyond that granted pursuant to the appellant's successful overvaluation contention 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: June 22, 2012

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.