



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

APPELLANT: Rudolf Freysinger
DOCKET NO.: 09-04678.001-R-1
PARCEL NO.: 04-13-100-009

The parties of record before the Property Tax Appeal Board are Rudolf Freysinger, the appellant; 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: \$39,320
IMPR.: \$59,040
TOTAL: \$98,360

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,022 square feet of living area. The dwelling was built in 1979 and features an unfinished basement, central air conditioning, a fireplace and a 548 square foot garage. The home is situated on approximately 19,504 square feet of land located in Winfield Township, DuPage County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four suggested comparable properties located from 0.3 of a mile to 1.5 miles from the subject property. The comparables have lot sizes ranging from 7,593 to 17,310 square feet of land area. The land size of comparable #2 was not disclosed. The comparables consist of two-story, bi-level or split-level frame, masonry or frame and masonry dwellings that contain from 1,354 to 2,364 square feet of living area. The dwellings were built from 1965 to 2007 and have basements, three of which have finished area. Other features include central air conditioning and garages ranging in size from

420 to 460 square feet of building area. Two comparables have a fireplace and one has two fireplaces. The comparables sold from February to June 2008 for prices ranging from \$250,000 to \$300,500 or from \$127.12 to \$186.52 per square foot of living area including land.

The appellant argued that his home suffers from physical obsolescence including a 31 year old roof, no upgrades and a curved gravel driveway. The home suffers functional obsolescence as it has all electric utilities and a sewer connection via an adjoining lot. The appellant also claimed external obsolescence as there is considerable freight and passenger train noise from a nearby track.

Based on the evidence presented, the appellant requested a reduction in the subject's total assessment to \$91,660.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$98,360 was disclosed. The subject's assessment reflects an estimated market value of \$295,731 or \$146.26 per square foot of living area including land using DuPage County's 2009 three-year median level of assessments of 33.26%.

In support of the subject's assessment, the board of review submitted a grid analysis of three suggested comparable sales. The proximate locations of the comparables to the subject were not disclosed. The comparables have lot sizes ranging from 7,502 to 13,650 square feet of land area. The comparables consist of two-story frame or frame and masonry dwellings that range in size from 1,660 to 2,422 square feet of living area. The dwellings were built from 1985 to 1995 and have unfinished basements. Other features include central air conditioning, a fireplace and garages ranging in size from 294 to 441 square feet of building area. The comparables sold from February 2006 to May 2008 for prices ranging from \$302,000 to \$358,000 or from \$133.15 to \$181.92 per square foot for living area including land.

The Winfield Township Deputy Assessor, Ronald Diomar, testified that the appellant was contacted in 2007 regarding the physical depreciation of the subject property and a reduction was applied to its assessment. The reduced assessment remained in place, since 2007 and 2009 are within the same quadrennial assessment period. The assessor also argued that the appellant's comparable #1 is in Milton Township, not Winfield and the appellant's comparable #4 was inspected prior to its 2008 sale and was in poor condition. Comparable #4 had no heat at the time of the inspection and broken water pipes had leaked into the basement and damaged the furnace and water softener.

The Assessor also argued that the appellant did not figure the sales per square foot price of his comparables correctly.

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

After hearing 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant did not meet this burden of proof.

The Board finds both parties submitted a total of seven sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its newer age when compared to the subject. In addition, the dwelling is a dissimilar townhome when compared to the subject's single family residence. The Board gave less weight to the board of review's comparables #2 and #3 due to their sales occurring greater than 32 months prior to the subject's January 1, 2009 assessment date. The Board finds the remaining four sales were most similar to the subject in size, exterior construction and features. The sales occurred from February to May 2008 for prices ranging from \$250,000 to \$322,500 or from \$127.12 to \$186.52 per square feet of living area including land, respectively. The subject's assessment reflects an estimated market value of \$295,731 or \$146.26 per square foot of living area including land, which is within the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no 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.

Ronald 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: November 30, 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.