



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

APPELLANT: Daniel Barabolak
DOCKET NO.: 11-02068.001-R-1
PARCEL NO.: 06-13-113-013

The parties of record before the Property Tax Appeal Board are Daniel Barabolak, the appellant(s); 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: \$63,520
IMPR: \$60,880
TOTAL: \$124,400

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a split-level style single family dwelling of brick construction with 1,975 square feet of living area. The dwelling was built in 1962. Features of the home include a finished basement, central air conditioning and a 370 square foot two-car attached garage. The property has a 9,100 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation for the 2011 tax year. In support of this overvaluation argument, the appellant submitted information on four comparable sales improved with similar styled dwellings that range in size from 1,845 to 2,165 square feet of living area. The dwellings were built between 1960 and 1970 and had similar features to the subject of a partial basement, two of which had finished area. Each home had central air conditioning like the subject and one of the comparables also had a fireplace. Each comparable has a 370 square foot garage like the subject. The comparables are

located from .5 to 1-mile from the subject property. The sales occurred from November 2010 to October 2011 for prices ranging from \$358,800 to \$377,000 or from \$168.59 to \$204.33 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's total assessment to \$119,804 which would reflect a market value of approximately \$359,448 or \$182.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's total assessment of \$134,520 was disclosed. The subject's assessment reflects a market value of \$405,792 or \$205.46 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

The board of review submitted its "Addendum to Board of Review Notes on Appeal" along with Exhibit #1 consisting of a memorandum addressed to the DuPage County Board of Review from Julie Patterson of the York Township Assessor's Office and a spreadsheet reiterating the appellant's comparables and presenting six sales on behalf of the board of review.

In support of the subject's estimated market value based on its assessment, the board of review presented a spreadsheet with limited information on six comparable sales. Board of review comparable #6 is the same property as appellant's comparable #3. Each comparable has the same neighborhood code assigned by the assessor as the subject property. The comparables are improved similar styled dwellings of frame or frame and masonry construction that range in size from 1,528 to 1,845 square feet of living area. The dwellings were constructed from 1959 to 1966. Features of the comparables include a full or partial basement and a one-car or a two-car garage. The comparables have sites ranging in size from 7,059 to 8,003 square feet of land area. The comparables sold from April 2010 to May 2011 for prices ranging from \$310,000 to \$495,000 or from \$202.88 to \$280.77 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted there was one common comparable property among the parties. As to the other five comparables presented by the board of review, the appellant provided Multiple Listing Service data sheets for each property. From those data sheets, the appellant noted various features,

such as one or two fireplaces, and/or upgrades to kitchens and bathrooms, roofing and remodeling which differ from the subject property which has not been "completely remodeled." As to board of review comparable #5 the appellant noted this dwelling has four bedrooms whereas the subject has three bedrooms.

After reviewing the record 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'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); 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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board with one common property to both parties. In light of the appellant's rebuttal evidence, the Board has given reduced weight to board of review comparables #3 and #4 each of which have reportedly been renovated "from top to bottom" prior to the sales of these homes as reported for April and August 2010 for prices of \$390,000 and \$495,000.

The Board finds the remaining seven comparables presented by both parties are most similar to the subject in location, size, style, exterior construction, features, age and/or land area. These properties also sold most proximate in time to the assessment date at issue. Due to the similarities to the subject, these seven comparables received the most weight in the Board's analysis. These comparables sold for prices ranging from \$341,500 to \$377,000 or from \$202.88 to \$223.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$405,792 or \$205.46 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value. The subject is larger than some of the most similar comparable sales and has an all brick exterior

construction as compared to the comparables. However, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, after considering these most comparable sales, the Board finds the appellant did demonstrate the subject property's assessment to be excessive in relation to its market value and a 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.

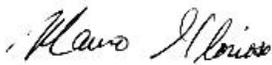


Chairman



Member

Member



Member



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: April 18, 2014



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.