



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

APPELLANT: Edward H. & Karen M. Sepke  
DOCKET NO.: 11-02144.001-R-1  
PARCEL NO.: 05-08-316-022

The parties of record before the Property Tax Appeal Board are Edward H. & Karen M. Sepke, the appellants; 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:** \$17,176  
**IMPR.:** \$66,157  
**TOTAL:** \$83,333

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,602 square feet of living area. The dwelling is 33 years old. Features include a partial unfinished basement, a fireplace, central air conditioning and a 399 square foot garage. The subject dwelling is situated on a 6,124 square foot lot. The subject property is located in Milton Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted photographs and an analysis of three comparable sales located in close proximity to the subject. The comparables consist of one-story frame dwellings that are 31 or 32 years old. The comparables have full or partial unfinished basements. Other features include

central air conditioning, one fireplace and garages that contain 399 square feet. The dwellings contain 1,602 square feet of living area and are situated on lots that contain from 5,263 to 5,603 square feet of land area. The comparables sold from May 2010 to February 2011 for prices ranging from \$218,000 to \$268,000 or from \$136.08 to \$167.29 per square foot of living area including land. 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" wherein the subject's final assessment of \$98,878 was disclosed. The subject's assessment reflects an estimated market value of \$298,275 or \$186.19 per square foot of living area including land when applying DuPage County's 2011 three-year median level of assessments of 33.15%.

In support of the subject's assessment, the board of review submitted an analysis of three suggested comparable sales located in close proximity to the subject. The comparables consist of one story or two-story frame dwellings that were built in 1979 or 1980. The comparables have full or partial unfinished basements. Other features include central air conditioning, one fireplace and garages that contain 399 square feet. The dwellings contain 1,564 or 1,602 square feet of living area and are situated on lots that contain from 3,422 to 6,463 square feet of land area. The comparables sold from May 2008 to June 2009 for prices ranging from \$278,000 to \$320,000 or from \$173.53 to \$204.60 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). 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

have met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration. The Board gave less little weight to the comparable sales submitted by the board of review. Comparable "B" is a two-story style dwelling, dissimilar to the subject's one-story design. More importantly, the comparable sales submitted on behalf of the board of review sold in 2008 or 2009, which are dated and less reliable indicators of value in relation to the subject's January 1, 2011 assessment date. The Board finds the comparables submitted by the appellants are more similar when compared to the subject in location, design, age, size and features. Additionally, the appellants' comparable sold more proximate to the subject's January 1, 2011 assessment date. These most similar comparables sold from May 2010 to February 2011 for prices ranging from \$218,000 to \$268,000 or from \$136.08 to \$167.29 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$298,275 or \$186.19 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is excessive. Therefore, a reduction in the subject's assessment is justified.

In conclusion, the Board finds the appellants have demonstrated then subject property is overvalued by a preponderance of the evidence contained in this record.

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

*Tracy 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: February 21, 2014

*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.