



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

APPELLANT: Randy Duerst
DOCKET NO.: 11-03489.001-R-1
PARCEL NO.: 06-01-403-001

The parties of record before the Property Tax Appeal Board are Randy Duerst, 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: \$59,670
IMPR: \$55,090
TOTAL: \$114,760**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a split-level dwelling of frame and masonry construction with 1,697 square feet of living area. The dwelling was constructed in 1961. Features of the home include a partial lower level, central air conditioning, a fireplace and an attached two-car garage. The property has an

8,550 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. Based on this evidence, the appellant requested a total assessment of \$104,000 which would reflect a market value of approximately \$312,000 or \$183.85 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,120. The subject's assessment reflects a market value of \$413,635 or \$243.74 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

As to the appellant's comparable sales, the township assessor contended that comparable #2 was "a relocation company sale." To support this contention, a copy of the PTAX-203 Illinois Real Estate Transfer Declaration was submitted establishing that the property was advertised prior to the transaction. As reported by the appellant, this property then was sold by another relocation company in September 2010 for \$358,000 to an individual buyer, Carrie Rentner, after having been advertised. Then a third sale of this property occurred in October 2012 for \$395,000 through an Executor's Deed after having been advertised. As to appellant's comparable #3, the township assessor contends the property is not proximate to the subject in location and should not be deemed comparable.

In support of its contention of the correct assessment the board of review submitted information on ten comparable sales that occurred in 2010 of split-level dwellings located in the same neighborhood code assigned by the assessor as the subject property. Comparable #10 was the same property as appellant's comparable #1.

Furthermore, the township assessor included a spreadsheet of all 14 sales in 2010 in the assigned neighborhood code of split-level and ranch dwellings.

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

Conclusion of Law

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. 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 Property Tax Appeal Board has given reduced weight to appellant's comparable #3 as this property differs from the subject in location, design and dwelling size. The Board has also given reduced weight to board of review comparables #1 through #6 as each of these homes is significantly smaller than the subject dwelling, many have smaller garages, and each has a smaller lot size than the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #7 through #10, where the parties have presented one common comparable. These five most similar comparables sold for prices ranging from \$260,000 to \$358,000 or from \$169.79 to \$276.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$413,635 or \$243.74 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 most similar comparable to the subject in dwelling size was the common property presented with a dwelling size of 1,973 square feet and a sale price of \$169.79 per square foot, including land. Moreover, 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, the Board finds that the subject's estimated market value of \$243.74 per square foot of living area, including land, is not supported by the most similar comparable sales in the record given its dwelling size in comparison to these properties. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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: September 19, 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.