



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

APPELLANT: Bradley Dalbec  
DOCKET NO.: 11-03629.001-R-1  
PARCEL NO.: 05-03-112-003

The parties of record before the Property Tax Appeal Board are Bradley Dalbec, 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:** \$7,547  
**IMPR.:** \$57,453  
**TOTAL:** \$65,000

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 two-story townhome of frame construction with 1,176 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement which is 50% finished, central air conditioning and an attached two-car garage. The property is located in Glendale Heights, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal and included a brief detailing the appeal process which occurred before the DuPage County Board of Review. In this regard, the Board notes that appeals are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review.

In support of the overvaluation argument, the appellant submitted information on four comparable sales in the Section V grid analysis and additionally presented Exhibit D reflecting "private party sales" with an average sales price for the period of 2008 to 2010 of approximately \$195,000. In the grid analysis, the appellant outlined information on four two-story dwellings of frame construction that were built between 1998 and 2003. The homes each contain 1,176 square feet of living area identical to the subject and each has a full basement which is 50% finished which is also identical to the subject. These dwellings sold between June 2008 and December 2010 for prices ranging from \$167,500 to \$226,000 or from \$142.43 to \$192.18 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$65,000 or reflecting a market value of approximately \$195,000 or \$165.82 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 \$74,789. The subject's assessment reflects a market value of \$225,608 or \$191.84 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 part of its submission, the board of review reiterated the appellant's comparables in a grid analysis and reported that comparables #3 and #4 were "outside of Milton Township."

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified as A, B, C and D. Board of review comparable B is the same property which the appellant presented as comparable #2. These four comparables were described as either one-story or two-story homes that were built in 2002 or 2003. The homes range in size from 1,015 to 1,176 square feet of living area and feature full basements that are 50% finished. Two of the

comparables also feature a fireplace. The properties sold between June 2008 and July 2010 for prices ranging from \$182,500 to \$232,200 or from \$179.80 to \$197.45 per square foot of living area, including land.

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

In rebuttal, the appellant reiterated his contention that the sales establish overvaluation of the subject where the assessing officials have chosen the highest valued sales. Moreover, the appellant presented a spreadsheet of additional comparable sales in the subject's development that occurred in 2011 and 2012 ranging from \$115,000 to \$145,000 to show that the subject's 2011 estimated market value based on its assessment was excessive.

As further additional evidence of overvaluation, the appellant submitted a copy of the 2012 assessment of the subject property which has decreased to \$91,767 or 41%.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)) [Emphasis added.]. In light of these rules, the Property Tax Appeal Board has not considered the additional comparable sales from 2011 and 2012 submitted by appellant in conjunction with his rebuttal argument.

#### **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 parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparables #2 and #4 along with board of review comparable B as these sales occurred in 2008, a date least proximate in time to the valuation date at issue of January 1, 2011 and thus less likely to be indicative of the subject's value as of the assessment date. The Board has also given reduced weight to board of review comparable A as this dwelling is superior to the subject by having an additional full bath and a fireplace as compared to the subject dwelling. Finally, the Board has given no weight to board of review comparables C and D which are described as one-story dwellings that differ from the subject's two-story design.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 as these comparables sold in June and December 2010, dates most proximate in time to the assessment date at issue. Moreover, the board of review did not establish any market evidence that properties in both the subject's development and the nearby similar development are not in competing marketing areas despite being located in separate townships. In addition, these two dwellings are most similar to the subject in design, exterior construction, age, size, number of bathrooms, foundation, basement finish and/or other features. These two properties sold for prices of \$167,500 and \$184,500 or for \$142.43 and \$156.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$225,608 or \$191.84 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.



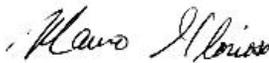
Chairman



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: November 21, 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.