



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

APPELLANT: William & Joanne Rohn
DOCKET NO.: 11-03786.001-R-1
PARCEL NO.: 06-12-108-017

The parties of record before the Property Tax Appeal Board are William & Joanne Rohn, the appellants, 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: \$82,920
IMPR: \$190,880
TOTAL: \$273,800**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of frame and masonry construction with approximately 3,636 square feet of living area.¹ The dwelling was constructed in 1942 with an

¹ The assessing officials reported a dwelling size of 3,641 square feet, but failed to provide a copy of the subject's property record card or any other substantive evidence to support the size determination. The appellants'

addition in 2006. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 12,240 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$735,000 or \$201.87 per square foot of living area, including land, as of February 7, 2012. The appraiser noted the subject had an actual age of 70 years, but an effective age of 15 years with remodeling of the kitchen and bathrooms within the past six to ten years. Using the sales comparison approach to value, the appraiser analyzed four sales and two active listings of properties located within 1.05-miles from the subject property. The sales occurred between June and November 2011 for prices ranging from \$685,000 to \$820,000 or from \$191.68 to \$240.91 per square foot of living area, including land; the listings had asking prices of \$845,000 and \$775,000 or \$237.76 and \$209.57 per square foot of living area, including land. The appraiser made adjustments to the listings for date of sale/time and adjustments were made to the comparables for differences in lot size, dwelling size, basement finish and/or other amenity differences. The appraiser noted that most weight was placed on comparable #1 in the final opinion of value.

Based on this evidence, the appellants requested a total assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$273,800. The subject's assessment reflects a market value of \$825,943 or \$226.85 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 the Addendum to Board of Review Notes on Appeal, the board of review pointed out that the appraisal was performed for a refinance transaction and was not an "opinion of the Ad Valorem Assessment value." The board of review also remarked that the date of valuation in the appellant's appraisal was more

appraiser included a detailed schematic drawing of the subject dwelling depicting a dwelling size of 3,636 square feet of living area. The Board finds the appellants submitted the best evidence of dwelling size.

than one year after the assessment date at issue of January 1, 2011.

The board of review also submitted a memorandum prepared by Judy Woldman of the York Township Assessor's Office who noted that the refinance appraisal presented by the appellant includes sales that "were at the end of 2011 after the assessor's office had already closed their books and submitted the 2011 assessments."

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis with limited information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings of frame, stucco/Dryvit or masonry exterior construction that were built between 1914 and 2001. The homes range in size from 3,277 to 3,752 square feet of living area and feature basements and a two-car garage. These properties have parcels that range in size from 11,200 to 12,405 square feet of land area. The grid provided no other detailed descriptive data regarding the properties for comparison to the subject. These properties sold between September 2009 and May 2011 for prices ranging from \$775,000 to \$850,000 or from \$221.22 to \$236.50 per square foot of living area, including land.

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

Conclusion of Law

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. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given diminished weight to the appellant's appraisal report as the opinion of value was established as of February 7, 2012, slightly more than a year after the valuation date at issue in this matter of January 1, 2011.

The Board has also given diminished weight to board of review comparable #1 which sold in September 2009, a date also remote in time to the valuation date at issue and thus less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which bracket the subject in living area square footage. These two homes sold in October 2010 and May 2011 for prices of \$830,000 and \$850,000 or \$221.22 and \$234.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$825,943 or \$226.85 per square foot of living area, including land, which is below the most similar comparable sales in terms of overall value and within the range of the comparables on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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 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.