



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

APPELLANT: Brian & Janeline Lahmann
DOCKET NO.: 20-08139.001-R-2
PARCEL NO.: 09-10-411-010

The parties of record before the Property Tax Appeal Board are Brian & Janeline Lahmann, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$164,090
IMPR.: \$186,400
TOTAL: \$350,490

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 2020 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 brick exterior construction with 3,537 square feet of living area. The dwelling was constructed in 1953. Features of the home include a basement that is 50% finished, central air conditioning, two fireplaces, a 1,144 square foot sport court and a 1,300 square foot garage.¹ The property has a 34,430 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located within .67 of a mile from the subject. Each comparable is reported to have the same assessment neighborhood code as is assigned to the subject property. As part of the evidentiary submission, the board of review

¹ Details of the subject property which were not provided by the appellants have been drawn from the board of review submission which includes a copy of the subject's property record card.

reiterated the appellants' comparables and supplied applicable property record cards, including data on finished basement area, lot size and air conditioning feature, which were not reported by the appellants.² The comparable parcels range in size from 10,033 to 13,981 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction. The homes were built from 1947 to 1968 and range in size from 3,289 to 3,813 square feet of living area. Each dwelling has a basement, three of which have finished area. Four comparables have central air conditioning and each comparable has one or two fireplaces along with a garage ranging in size from 462 to 1,150 square feet of building area. The comparables sold from July 2019 to October 2020 for prices ranging from \$637,500 to \$1,223,500 or from \$186.79 to \$320.88 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$291,047 which would reflect a market value of \$873,228 or \$246.88 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$424,140. The subject's assessment reflects a market value of \$1,269,880 or \$359.03 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In response to the appeal, as part of a memorandum, the board of review noted the subject has a finished basement, an "extra-large patio/sports court," and a "significantly larger lot" than any other comparable.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .26 of a mile from the subject, but within different assigned neighborhood codes than the subject property. The comparable parcels range in size from 10,200 to 11,264 square feet of land area and are improved with two-story dwellings of frame, brick or frame and brick exterior construction. The homes were built from 1994 to 1998 and range in size from 3,420 to 4,247 square feet of living area. Each dwelling has a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 746 to 1,012 square feet of building area. The comparables sold from January 2018 to October 2019 for prices ranging from \$999,950 to \$1,325,000 or from \$292.38 to \$325.53 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, counsel for the appellants argued that each property presented by the board of review is improved with a dwelling that is from 41 to 45 years newer than the subject dwelling and moreover, board of review comparable sale #3 occurred in 2018 which is more remote in time to

² As to appellant's comparable #5, the board of review reported a June 2018 sale prices whereas the appellants reported an October 2020 sale price of \$1,223,500 which is more proximate to the lien date of January 1, 2020 in this appeal.

other sales contained in the record. Counsel for the appellants further asserted that the “best” comparables the appellants presented were comparables #1, #4 and #5.

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

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables which are each significantly newer in date of construction than the subject dwelling that was built in 1953. The Board has given reduced weight to appellants' comparables #1 and #3 due to their lack of finished basement area when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #2, #4 and #5 which are similar to the subject in location, bracket the subject in age and dwelling size and have finished basement area like the subject. The subject has a superior sized lot, superior sized garage and a sports court which is not a feature of these three best comparable sales in the record. These best comparables sold from July 2019 to October 2020 for prices ranging from \$637,500 to \$1,223,500 or from \$186.79 to \$320.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,269,880 or \$359.03 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after giving due consideration to necessary upward adjustments for the subject's superior lot size, superior garage and sports court feature, 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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, 2023



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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