



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

APPELLANT: Jeffrey Marek
DOCKET NO.: 20-08140.001-R-1
PARCEL NO.: 09-15-406-079

The parties of record before the Property Tax Appeal Board are Jeffrey Marek, the appellant, 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 **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: \$57,470
IMPR.: \$232,180
TOTAL: \$289,650

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 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 2-story dwelling of brick exterior construction¹ with 4,158 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 780 square foot garage. The property has a 13,900 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.65 of a mile from the subject. The parcels range in size from 11,683 to 23,369 square feet of land area² are improved

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

² The board of review presented a grid analysis of the appellant's comparables that describes details regarding these comparables not reported by the appellant.

with 2-story homes of frame, brick, or frame and brick exterior construction ranging in size from 3,538 to 3,686 square feet of living area. The dwellings were built from 1989 to 1996. Each home has a basement, one of which has finished area, a fireplace, and a garage ranging in size from 519 to 746 square feet of building area. The comparables sold from November 2019 to November 2020 for prices ranging from \$523,000 to \$640,000 or from \$147.82 to \$179.93 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$289,650. The subject's assessment reflects a market value of \$867,216 or \$208.57 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.87 of a mile from the subject, together with a grid analysis of the appellant's comparables, a grid analysis of both parties' comparables, a map depicting the locations of both parties' comparables from the subject and property record cards for both parties' comparables. The parcels range in size from 8,910 to 22,951 square feet of land area and are improved with 2-story homes of brick or frame exterior construction ranging in size from 3,283 to 3,918 square feet of living area. The dwellings were built from 1993 to 1999. Each home has a basement, a fireplace, and a garage ranging in size from 596 to 660 square feet of building area. Two homes each have central air conditioning. The comparables sold in October 2019 or October 2020 for prices ranging from \$635,000 to \$1,000,000 or from \$188.88 to \$255.23 per square foot of living area, including land.

The board of review noted the appellant's comparables #1, #2, and #4 and the board of review's comparables each lack finished basement area that is a feature of the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables #2 and #3 differ from the subject in dwelling size and the board of review's comparable #1 appears to be an outlier.

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

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparable #1, which are more similar to the subject in dwelling size, age, location, site size, and features, although four of these comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$523,000 to \$1,000,000 or from \$147.82 to \$255.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$867,216 or \$208.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, and appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size and the subject's finished basement area. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jeffrey Marek, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187