



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

APPELLANT: John & Margaret Todd
DOCKET NO.: 20-08414.001-R-1
PARCEL NO.: 03-29-101-002

The parties of record before the Property Tax Appeal Board are John & Margaret Todd, 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 **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: \$38,310
IMPR.: \$91,610
TOTAL: \$129,920

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 2-story dwelling of brick and frame exterior construction with 2,707 square feet of living area.¹ The dwelling was built in 1968. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 462 square feet of building area. The property has an approximately 8,520 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales with the same assessment neighborhood code as the subject property and located within 0.22 of a mile from the subject.

¹ Details not reported by the appellants were drawn from the evidence presented the board of review, including the subject's property record card.

The comparables have sites with approximately 8,400 or 14,630 square feet of land area.² These comparables are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 2,645 to 2,777 square feet of living area. The homes were built from 1968 to 1998. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage that ranges in size from 429 to 575 square feet of building area. The properties sold from March 2019 to June 2020 for prices ranging from \$238,000 to \$356,000 or from \$85.70 to \$134.59 per square foot of living area, land included. Based on this evidence, the appellants requested a reduced assessment of \$102,453, for an estimated market value of \$307,390 or \$113.55 per square foot of living area, land included, 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 \$129,920. The subject's assessment reflects a market value of \$388,982 or \$143.69 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, including a grid analysis and property record cards, on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.22 of a mile from the subject.³ Board of review comparables #2 and #3 are the same properties but present two different sale dates in July 2019. Board of review comparable #5 is the same property as the appellant's comparable #3. The four properties have sites that range in size from approximately 7,802 to 9,648 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 2,645 to 3,185 square feet of living area. The homes were built from 1967 to 1998. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage that ranges in size from 429 to 505 square feet of building area. The properties sold from July 2018 to July 2019 for prices ranging from \$230,000 to \$391,500 or from \$84.90 to \$144.52 per square foot of living area, land included.

The board of review submitted a memorandum noting the range of selling prices for the appellants' comparables and board of review comparables, through the local assessor. The board of review evidence also includes a grid analysis and property record cards with the property characteristics for the appellants' comparables, some of which were not disclosed by the appellants. The board of review also submitted copies of the MyDec PTAX-203 forms for its comparables #2/#3, which is the same property. The declaration for comparable #2 disclosed that the comparable was not "listed on the market" but sold on July 11, 2019 for \$230,000 or for \$84.90 per square foot of living area. The second declaration for comparable #3 disclosed it was advertised and sold on July 14, 2019 for \$319,500 or for \$144.52 per square foot of living area which the board of review confirmed as an arm's length transaction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² Details not reported by the appellants were drawn from the evidence submitted by the board of review, including the property record cards for the appellants' comparables.

³ Details not reported by the board of review were drawn from the evidence submitted by the appellants.

In written rebuttal, the appellants critiqued the board of comparable sales #1 and #4 for dwelling size and sale date, as well as noting that board of review comparables #2 and #3 were acceptable sales. The appellants also provided two grid analyses, one of both parties' comparables and the second with the appellants' opinion of the best comparable sales. Based on the evidence presented, the appellants' counsel argued that the subject was overassessed and a reduction as requested by the appellants was warranted.

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 parties submitted a total of seven comparable sales, including one sale common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board gives diminished weight to the sale for the appellant's comparables #2 and the first sale for board of review comparable #2/#3 which are substantially lower than the sale prices for the other comparables in this record. Furthermore, the first sale for board of review comparable #2/#3 for a price of \$230,000 was not exposed to the market and thus does not reflect an arm's length transaction. The Board gives less weight to the appellants' comparable #3/board of review comparable #5 which differs from the subject in age. The Board gives less weight to board of review comparables #1 and #4 which present 2018 sales occurring less proximate in time to the subject's January 1, 2020 assessment date than the other comparable sales in this record. Furthermore, these two comparables differ from the subject in dwelling size or age.

The Board finds the best evidence of market value to be sales for the appellant's comparable #1 as well as the second sale for board of review comparable #2/#3. These two comparables sold proximate in time to the subject's January 1, 2020 assessment date and are similar to the subject in location, design, age, dwelling size, and some features. However, these two comparables lack basement finish, a feature of the subject, suggesting upward adjustments would be required to make them more equivalent to the subject. Nevertheless, these properties sold in July 2019 and June 2020 for prices of \$310,000 and \$391,500 or of \$113.55 and \$144.52 per square foot of living area, land included. The subject's assessment reflects a market value of \$388,982 or \$143.69 per square foot of living area, land included, is bracketed by the two best comparable sales in this record. Based on this record and after considering the necessary adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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

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