



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

APPELLANT: Lon Van Winkle  
DOCKET NO.: 11-05804.001-R-1  
PARCEL NO.: 05-20-104-015

The parties of record before the Property Tax Appeal Board are Lon Van Winkle, the appellant, by attorney Terrence J. Benshoof in Glen Ellyn, 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:** \$24,712  
**IMPR:** \$111,938  
**TOTAL:** \$136,650

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed this 2011 appeal from a 2010 assessment decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 construction with approximately 2,682 square feet of living area. The dwelling was constructed in 1965. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached two-car garage of 378 square feet of building area. The property has a 9,570 square

foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$410,000 as of January 1, 2010. Based on this evidence, the appellant requested an assessment reflective of the appraised value at 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 \$148,244. The subject's assessment reflects a market value of \$447,192 or \$166.74 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.

In response to the appeal, the board of review contended that the appellant's appraisal report has a valuation date of January 1, 2010, one year prior to the assessment date at issue of January 1, 2011. In addition, the board of review asserted that three of the four sales in the appellant's appraisal report, without any adjustments for differences, support the subject's estimated market value based on its assessment on a square-foot basis.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales identified as A through F, where sales D and E were the same properties in the appellant's appraisal report identified as sales #4 and #1, respectively. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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

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<sup>1</sup> Counsel for the appellant also marked the bases of appeal as comparable sales and assessment equity. There was no equity data contained in the submission and the only sales data was contained within the appraisal report filed with the appeal.

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 Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$410,000 as of January 1, 2010. The appraiser utilized comparable sales that were in close proximity to the subject dwelling and made adjustments to differences in time of sale, lot size, dwelling size and/or other amenities to arrive at an opinion of value. The final opinion of value falls within the range of the adjusted sales prices.

The Property Tax Appeal Board has given no weight to board of review comparables C and F as these dwellings were both much older than the subject which was constructed in 1965. In addition comparable F was substantially smaller than the subject dwelling in living area square footage. The map provided by the board of review revealed that comparable A was much more distant from the subject and thus has been given reduced weight. Furthermore, each of the board of review's comparables have substantially larger lots than the subject property and the board of review's submission had no adjustments to the properties for differences such as lot size when compared to the subject.

The subject's assessment reflects a market value of \$447,192 or \$166.74 per square foot of living area, including land, which is above the appraised value of \$410,000. The Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is 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.

*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: February 20, 2015

*A. Portol*

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.