



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

APPELLANT: Donald & Amy Miller  
DOCKET NO.: 14-03082.001-R-1  
PARCEL NO.: 01-21-101-019

The parties of record before the Property Tax Appeal Board are Donald & Amy Miller, the appellants, 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:** \$45,580  
**IMPR.:** \$83,490  
**TOTAL:** \$129,070

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 2014 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 part two-story and part one-story single-family dwelling of brick and frame exterior construction with 3,099 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 736 square foot garage. The property has a 40,014 square foot site and is located in Wayne, Wayne 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 from .16 of a mile to 1.98-miles from the subject property. The comparable parcels range in size from 40,002 to 202,867 square feet of land area and are improved with two-story dwellings of brick, frame or frame and stucco exterior construction. The homes were built between 1950 and 1992 and range in size from 3,052 to 3,897 square feet of living area with basements ranging in size from 704 to 2,157 square feet of building area. The appellants reported basement finish was unknown for four of

the comparables, but comparable #2 has a finished basement. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 996 square feet of building area. Comparables #2 and #3 each have in-ground pools and comparable #2 also has a gazebo and horse stables. These properties sold between May 2011 and July 2012 for prices ranging from \$265,000 to \$299,000 or from \$69.28 to \$96.76 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$100,000 which would reflect a market value of \$300,030 or \$96.82 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,070. The subject's assessment reflects a market value of \$387,249 or \$124.96 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum from the township assessor along with comparable sales data. The assessor contended that the subject property was reduced for tax years 2011 and 2012 by the board of review and only equalization factors have been applied for 2013 and 2014. As to the sales presented by the appellants, the assessor contends these are "primarily old sales" and all but one of the comparables are over a mile away from the subject. The assessor also contended that comparable #3 remains in below average condition; comparable #2 resold in May 2013 after renovations for \$535,000, but the appellants relied upon the 2012 foreclosure sale of this property when it was in poor condition; and comparable #5 was built in 1950 as compared to the subject that was built in 1990. The assessor concluded the memorandum stating, "If we did not feel obligated to continue to honor the stipulations through the remainder of this general assessment period, we would request that the PTAB increase the subject's assessment to reflect a market value of \$140 per square foot, which is supported by the comparables."<sup>1</sup>

In support of its contention of the correct assessment the board of review through the township assessor submitted information on nine comparable sales located within a mile of the subject property. The comparable parcels range in size from 39,995 to 55,542 square feet of land area and are improved with two, part-1.5-story and six, two-story dwellings of frame or brick exterior construction. The homes were built between 1990 and 2000 and range in size from 3,174 to 4,085 square feet of living area with basements ranging in size from 1,530 to 2,571 square feet of building area. Three of the comparables have basement finish. Two of the unfinished basements are noted as English style and one of the unfinished basements states "Fin Bsmt/bath not being assessed." Each home has central air conditioning, one or two fireplaces and a three-car garage ranging in size from 630 to 850 square feet of building area. These properties sold between June 2012 and September 2014 for prices ranging from \$425,000 to \$590,000 or from \$130.81 to \$147.89 per square foot of living area, including land.

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<sup>1</sup> Statutorily, in pertinent part, in counties with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period. (35 ILCS 200/16-80)

The board of review requested that a decision be made on the evidence of record.

In written rebuttal, the appellants contend that the comparable properties presented by the board of review "sold at the high end for Sale Prices per Square ft. value. These properties appear to be in exceptional condition and include extra amenities and features." The appellants provided no specific details of these purported additional amenities and/or features for the comparables presented by the board of review. The appellants also noted that several of the sales that were presented occurred after January 1, 2014. As the appellants were not aware that sales after the assessment date could be considered, instead having used only sales for the three year period prior to the assessment date, in order to extend "all fairness," the appellants submitted data on two additional sales that occurred in 2014.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the two additional sales submitted by appellants in conjunction with their rebuttal argument.

### **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 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellants' comparable sales and board of review sales #5, #6 and #7 as these sales occurred in 2011 or 2012, dates more remote in time to the valuation date at issue of January 1, 2014 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. In addition, some of the comparables were distant from the subject property, had much more land area, were older than the subject and/or had amenities such as in-ground pools that are not a feature of the subject property. The Board also has given reduced weight to board of review comparable #3 as this dwelling is substantially larger than the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #4, #8 and #9 which have varying degrees of similarity to the subject in age, size, basement finish and/or features. These most similar comparables sold between July 2013 and September 2014 for prices ranging from \$425,000 to \$530,000 or from \$130.81 to \$147.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$387,249 or \$124.96 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis, even though the subject dwelling is smaller than each of these most similar comparables.

This is noteworthy since accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, based on this evidence in the record, the Property Tax Appeal 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.



Chairman



Member



Member



Member



Acting 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: August 19, 2016



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.