



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

APPELLANT: Edmund Lee Joyner
DOCKET NO.: 14-03321.001-R-1
PARCEL NO.: 05-08-204-028

The parties of record before the Property Tax Appeal Board are Edmund Lee Joyner, the appellant; 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: \$35,680
IMPR.: \$78,270
TOTAL: \$113,950

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 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 is improved with a split-level style dwelling of frame construction with 1,600 square feet of living area. The dwelling was constructed in 1980. Features of the home include a finished basement, central air conditioning, one fireplace and an integral two-car garage located in the basement. The property is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Property Tax Analysis using four comparable sales improved with three split-level style dwellings and a 1½-story style dwelling that ranged in size from 1,172 to 1,512 square feet of living area. The dwellings were constructed from 1970 to 1993. Each comparable has an unfinished basement, two comparables have central air conditioning, one comparable has a fireplace and two comparables have garages with 480 square feet of building area. The appellant indicated these sales occurred from July 2012 to February 2014 for prices ranging from

\$75,000 to \$180,000 or from \$63.99 to \$119.05 per square foot of living area, including land. The analysis had adjustment to the comparables for differences from the subject property resulting in adjusted prices ranging from \$150,381 to \$233,606. Based on this evidence the appellant requested the subject's assessment be reduced to \$82,321 to reflect a market value of \$246,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,950. The subject's assessment reflects a market value of \$341,884 or \$213.68 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales identified by the township assessor that were improved with four split-level style dwellings and two one-story style dwellings that ranged in size from 929 to 1,596 square feet of living area. The dwellings were constructed from 1958 to 1970. Five of the comparables were described as having basements with four having finished area, four comparables have central air conditioning, four comparables each have one fireplace and four comparables have garages. These properties sold from March 2011 to June 2014 for prices ranging from \$235,000 to \$368,000 or from \$215.08 to \$273.67 per square foot of living area, including land.

In rebuttal the township assessor noted that: appellant's sale #1 had a notice of foreclosure in 2012 and was sold to a financial institution in November 2012; appellant's sale #2 was a Sheriff's sale that was not advertised and has no finished basement; appellant's sale #3 was a Bank REO that is smaller than the subject property with no central air conditioning; and appellant's sale #4 was a short sale with no central air conditioning and no finished basement. The board of review provided copies of the PTAX-203 Illinois Real Estate Transfer Declarations associated with each of the sales. The transfer declaration associated with appellant's sale #3 disclosed this property sold for a price of \$210,000 or \$179.18 per square foot of living area, including land, which differs from the appellant's reported sales price of \$75,000.

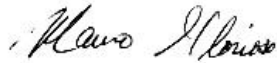
Conclusion of Law

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 information on ten comparable sales submitted by the parties. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 as well as board of review comparable sales #1 through #5. These comparables had varying degrees of similarity to the subject property. These properties sold for prices ranging from \$180,000 to \$368,000 or from \$119.05 to \$273.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$341,884 or \$213.68 per square foot of living

area, including land, which is within the range established by the best comparable sales in this record. The Board finds these sales demonstrate the subject property is not overvalued for assessment purposes. Less weight was given appellant's sale #2 as the record indicates this property was not advertised for sale. Less weight was given to appellant's sale #4 due to differences from the subject in style and features. Less weight was given to board of review sale #6 due to differences from the subject in size and the fact the property sold in March 2011, not proximate in time to the assessment date. The Board also finds the appellant misreported the sales price of comparable sale #3 as the board of review provided documentation that this property sold for a price of \$210,000. 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.



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: January 27, 2017



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.