



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

APPELLANT: Bruce Wallace  
DOCKET NO.: 15-04783.001-R-1  
PARCEL NO.: 08-16-407-020

The parties of record before the Property Tax Appeal Board are Bruce Wallace, 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:** \$47,260  
**IMPR.:** \$103,170  
**TOTAL:** \$150,430

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 2015 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 two-story single family dwelling of frame construction that contains 3,332 square feet of living area. The dwelling was constructed in 1984. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 466 square foot garage. The property contains a 9,587 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales of properties located in the same neighborhood code assigned by the assessor as the subject property. The appellant also provided a brief noting that the selected comparables were chosen from sales from 2012 to 2014 with similar features. Given that sales price per square foot decreases as living area increases, the appellant argued that comparability of other features is a better predictor of market value.

Additionally, the appellant reported that dwellings backing to or located across the street from a golf course or a pond were not selected as comparables since the subject lacks these features.

The comparable parcels range in size from 9,577 to 12,224 square feet of land area and are each improved with a two-story frame dwelling that was 27 to 32 years old. The dwellings range in size from 2,776 to 3,096 square feet of living area and feature unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 420 to 484 square feet of building area. The comparables sold between September 2012 and December 2014 for prices ranging from \$275,000 to \$400,000 or from \$88.82 to \$138.33 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a total assessment of \$136,044 which would reflect a market value of approximately \$408,132 or \$122.49 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 \$150,430. The subject's assessment reflects a market value of \$451,742 or \$135.58 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 10,141 to 11,456 square feet of land area and are each improved with a two-story frame or frame and brick dwelling that was built between 1979 and 1986. The dwellings range in size from 2,710 to 3,147 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 576 square feet of building area. The comparables sold between April 2013 and January 2015 for prices ranging from \$422,500 to \$510,000 or from \$148.32 to \$162.06 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued in part that sales occurring beyond 2015 are inappropriate sales comparables for use in this appeal. Additionally, the appellant asserted that board of review comparable #1, besides having sold in 2015, also had more bathrooms and backs to a private golf course making it a dissimilar comparable to the subject. Similarly, the appellant contended that board of review comparable #4 backs to a Lisle Park District pond and is thus dissimilar to the subject property for this feature.

### **Conclusion of Law**

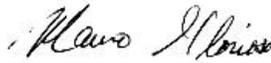
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which sold in 2012, a date more remote in time to the valuation date at issue of January 1, 2015 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has also given reduced weight to board of review comparable #1 due to its partial basement finish and location abutting to a private golf course. The Board has also given reduced weight to board of review comparable #4 which backs to a park district pond and is thus unlike the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #2 and #3. These most similar comparables sold between June 2013 and December 2014 for prices ranging from \$384,000 to \$432,000 or from \$131.49 to \$159.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$451,742 or \$135.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and above the range in total value which appears to be justified given that the subject dwelling is larger than each of the comparables with 3,332 square feet of living area as compared to the four best comparables that range in size from 2,710 to 3,042 square feet of living area. After considering the most comparable sales on this record, the Property Tax Appeal Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's 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.



\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Acting 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: April 21, 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.