



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

APPELLANT: Matt Pittman  
DOCKET NO.: 15-05626.001-R-1  
PARCEL NO.: 06-04-319-015

The parties of record before the Property Tax Appeal Board are Matt Pittman, the appellant, 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 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:** \$6,350  
**IMPR.:** \$13,650  
**TOTAL:** \$20,000

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 consists of a split-level dwelling of frame construction with 1,314 square feet of living area. The dwelling was constructed in 1956. Features of the home include a 392 square foot basement, one bathroom and a one-car garage. The property has a 6,500 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 15, 2014 for a price of \$60,000. The appellant partially completed Section IV – Recent Sale Data of the appeal petition reporting that the property was purchased from the owner of record, the parties to the transaction were not related and the property was sold by the owner who advertised the property by "sign, internet and/or auction" for an unstated period of time. The appellant also provided a copy of the Settlement Statement which reiterated the purchase date and price; this document also did not

reflect the distribution of any brokers' fees in connection with the sale. The appellant also submitted a poor quality photocopy of a PTAX-203 Illinois Real Estate Transfer Declaration apparently depicting the transfer by Warranty Deed of the subject property for a sales price of \$60,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,050. The subject's assessment reflects a market value of \$126,276 or \$96.10 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 a grid analysis of the subject property along with information on four comparable sales, two of which were located in the same neighborhood code assigned by the assessor as the subject property. In the grid analysis, the board of review reported the sale price of the subject property as stated by the appellant.

The four comparables consist of split-level dwellings that were built between 1955 and 2014. The homes range in size from 918 to 1,402 square feet of living area with basements ranging in size from 364 to 672 square feet of building area. Each comparable has one or two bathrooms and a garage. The comparables have lots ranging in size from 6,500 to 11,127 square feet of land area. The comparables sold between November 2012 and May 2015 for prices ranging from \$88,000 to \$268,900 or from \$95.86 to \$245.35 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, counsel for the appellant noted that the board of review did not present any dispute with the recent sale data submitted by the appellant. Likewise, the board of review did not present any evidence that the sale of the subject property was invalid in any manner.

Counsel for the appellant further asserted that it would be inappropriate to consider comparable sales evidence in response to the appellant's overvaluation argument based upon a recent sale. No case law or other citation was provided by the appellant for this latter assertion on a market value argument before the Property Tax Appeal Board.

### **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 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 purchase of the subject property in June 2014 for a price of \$60,000. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant completed portions of Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold and the property had been advertised on the open market with a sign, internet and/or auction. None of these assertions were refuted in any manner by the board of review's submission.

In further support of the transaction the appellant submitted copies of the Settlement Statement and the PTAX-203 Illinois Real Estate Transfer Declaration. The Board finds the purchase price of \$60,000 is below the market value reflected by the assessment of \$126,276. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value.

To the extent that the board of review submitted four comparable sales to support the assessment, the Board finds that board of review sale #3, which was most similar to the subject property, does not overcome the apparent arm's-length nature of the subject's recent sale transaction. In addition, board of review comparable sale #4 that occurred in 2012 is too remote in time to be indicative of the subject's estimated market value as of January 1, 2015. Board of review comparable sales #1 and #2 were each substantially different from the subject dwelling in age.

Based on this record the Board finds the subject property is overvalued and a reduction commensurate with the appellant's request is warranted, but also recognizing that the DuPage County Board of Review rounds all assessments to the nearest ten.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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 22, 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 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

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