



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

APPELLANT: John Lee
DOCKET NO.: 15-05702.001-R-1
PARCEL NO.: 06-33-200-013

The parties of record before the Property Tax Appeal Board are John Lee, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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: \$175,510
IMPR.: \$317,670
TOTAL: \$493,180

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 two-story dwelling of brick exterior construction with 6,412 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full basement with finished area, central air conditioning, five fireplaces and an attached four-car garage.¹ The property consists of a 35,350 square foot site with a gazebo and 1,112 square foot in-ground swimming pool. The property is located in Midwest Club, a gated community, which is in Oak Brook, York Township, DuPage County.

¹ The appellant reported the basement had finished area(s) despite that the assessing officials reported the subject's basement was unfinished. Additionally, the appellant reported four fireplaces whereas the assessing officials reported five fireplaces. The Board finds that on this record these discrepancies do not prevent a determination of the correct assessment.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within nine blocks of the subject property. The comparable land parcels range in size from 17,360 to 31,088 square feet of land area and have been improved with two-story brick dwellings that were built between 1983 and 1991. The homes range in size from 5,910 to 7,039 square feet of living area with full or partial basements, two of which have finished areas. Each home has central air conditioning, three or four fireplaces and a three-car garage. The properties reportedly sold between March 2012 and March 2014 for prices ranging from \$1,160,000 to \$1,275,000 or from \$179.65 to \$199.66 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$399,235 which would reflect a market value of \$1,197,825 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 \$493,180. The subject's assessment reflects a market value of \$1,481,021 or \$230.98 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 response to the appeal, the board of review submitted a memorandum prepared by Ronald Pajda, Deputy Assessor with the York Township Assessor's Office, along with additional data. The assessor contended that appellant's comparable #1, while in the subject neighborhood, had a different tax code and tax rate than the subject. Additionally, the assessor contended that appellant's comparable sale #3 was "an old sale." As part of the submission, the assessor reiterated that appellant's comparable sales reporting that appellant's sale #2 sold more recently in March 2013 for a price of \$1,525,000 or \$216.65 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of either part one-story and part two-story or two-story dwellings of brick exterior construction that were built between 1981 and 1988. The homes range in size from 4,591 to 7,289 square feet of living area. Each of the comparables has a basement, central air conditioning, one to four fireplaces and a three-car or a four-car garage. Comparable #5 also has a 1,114 square foot in-ground pool. The comparables sold between February 2013 and October 2015 for prices ranging from \$1,400,000 to \$1,900,000 or from \$246.82 to \$321.87 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant argued that the sales presented by the board of review consist of raw, unadjusted sales comparables with no supporting documentation to establish the property had been listed on the open market and equity data for uniformity purposes. It was noted based on the map of both parties' comparables that appellant's comparable #3 is closest in proximity to the subject. Moreover, the dwelling sizes of the appellant's comparables are closer to the subject dwelling than board of review sales #1, #2 and

#5. Appellant also objected to board of review sales #1 and #4 "because these sales comps sold more than 9 months after the effective lien date of January 1, 2015."

As to the equity data set forth by the board of review, the appellant's counsel argued this data was not responsive to the appellant's overvaluation argument and should be given no weight. Counsel further pointed out differences in dwelling size between the comparables and the subject.

In written surrebuttal, the board of review filed a memorandum prepared by the deputy assessor addressing the appellant's rebuttal arguments. As to the equity data, the assessor noted that the computer generated analysis automatically includes the equity data, but the evidence presented was sales data. As to the lack of sales declaration sheets, the assessor noted that appellant did not provide such documentation in support of the appellant's sales; the assessor included these documents with this surrebuttal filing. Moreover, the assessor reported that board of review sale #4 also more recently sold again in September 2015 for \$1,725,000.

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 sales declaration sheets or the second sale of board of review comparable #4 submitted by the board of review in conjunction with its surrebuttal argument.

Conclusion of Law

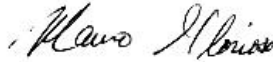
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable #3 due to its date of sale in April 2012, being remote from the assessment date at issue. The Board has also given reduced weight to board of review comparables #1 and #5 due to differences in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #2, #3 and #4. The comparables have varying degrees of similarity to the subject dwelling in location, age, size and/or features. These most similar comparables sold between February 2013 and September 2015 for prices ranging from \$1,160,000 to \$1,825,000 or from \$179.65 to \$321.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,481,021 or \$230.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Moreover, the record reveals that the subject property has an in-ground pool

which is not a feature of any of the best comparable sales in the record. Based on this evidence and when giving due consideration to adjustments for differences, 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. 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Lee, by attorney:
Joanne Elliott
Elliott & Associates, P.C.
1430 Lee Street
Des Plaines, IL 60018

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187