



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

APPELLANT: Thomas Bradley  
DOCKET NO.: 15-05704.001-R-1  
PARCEL NO.: 05-14-210-002

The parties of record before the Property Tax Appeal Board are Thomas Bradley, 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:** \$58,130  
**IMPR.:** \$76,750  
**TOTAL:** \$134,880

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 one-story dwelling of frame construction with 1,592 square feet of living area. The dwelling was constructed in 1954. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has a 15,247 square foot site and is located in Glen Ellyn, Milton 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 located from three blocks to two-miles from the subject property. The comparables were each described as one-story brick or frame and brick dwellings. Two of the comparables were built in 1957 and 1960; no date of construction was reported for comparable #3. The homes range in size from 1,315 to 1,483 square feet of living area. Two of the comparables have basements with finished areas. Each

comparable has central air conditioning and two of the comparables have one and two fireplaces, respectively. Two of the comparables have one-car and two-car garages. The properties sold between June 2014 and January 2015 for prices ranging from \$296,000 to \$323,500 or from \$199.60 to \$232.75 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment of \$116,804 which would reflect a market value of \$350,477 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 \$134,880. The subject's assessment reflects a market value of \$405,045 or \$254.43 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 grid analysis with comments that were prepared by the assessor along with a map depicting all comparables. As to the appellant's comparables, the assessor noted both comparables #1 and #2 are actually split-level dwellings, not one-story homes as reported by the appellant. Additionally, comparable #1 lacks a garage and comparable #2 is in a different neighborhood. As to comparable #3 presented by the appellant, this is a masonry one-story dwelling that also is in a "different neighborhood."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales with the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story dwellings of masonry or frame exterior construction that were built between 1922 and 1956. The homes range in size from 1,224 to 1,964 square feet of living area. Each of the comparables has a basement, four of which have finished areas. Each home has central air conditioning and five of the comparables have one or two fireplaces. Each comparable has a one-car or a two-car garage. The comparables sold between May 2012 and July 2015 for prices ranging from \$327,000 to \$585,000 or from \$253.73 to \$312.35 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 contended that the board of review has submitted raw, unadjusted comparable sales data without supporting documentation. The submission also lacks data establishing that the sales comparables were arm's-length sales transactions.

### **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 10 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as the dwellings were split-level style homes as compared to the subject's one-story design. The Board has also given reduced weight to board of review comparable #1 due to its significantly older age, the home having been built in 1922. The Board also gives reduced weight to board of review comparables #5 and #6 as these dwellings sold in 2012 and 2013, dates 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.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #2, #3, #4 and #7. These comparables have varying degrees of similarity to the subject property and sold between September 2014 and July 2015 for prices ranging from \$323,500 to \$585,000 or from \$232.73 to \$297.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$405,045 or \$254.43 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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

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