



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

APPELLANT: Eugene Pakerson  
DOCKET NO.: 15-06574.001-R-1  
PARCEL NO.: 08-16-406-002

The parties of record before the Property Tax Appeal Board are Eugene Pakerson, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan, in Chicago; 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:** \$ 44,990  
**IMPR.:** \$105,360  
**TOTAL:** \$150,350

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 part two-story and part one-story dwelling of frame exterior construction that has 3,440 square feet of living area. The dwelling was constructed in 1979. The home features an unfinished basement, central air conditioning, a fireplace and a 529 square foot garage. The subject has a 11,014 square foot site. The subject property is located in Lisle Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of overvaluation claim, the appellant submitted a grid analysis of three comparable sales located in the same neighborhood code as the subject.<sup>1</sup> The comparables consist of part two-story and part one-story dwellings of frame or brick and frame

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<sup>1</sup> The descriptive information regarding the comparables' proximate location, design, exterior construction and features was submitted by the board of review.

exterior construction that were built in 1979 or 1985. Two comparables have full or partial finished basements and one comparable has an unfinished basement. The comparables have central air conditioning, one fireplace and garages that range in size from 460 to 506 square feet of building area. The dwellings range in size from 2,523 to 3,044 square feet of living area. Two comparables have sites of 9,098 and 9,848 square feet of land area while the site size of one comparable was not disclosed. The comparables sold from December 2013 to May 2015 for prices ranging from \$324,750 to \$378,000 or from \$120.37 to \$128.81 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$150,350. The subject's assessment reflects an estimated market value of \$451,502 or \$131.25 per square foot of living area including land area when applying DuPage County's 2015 three-year average median level of assessment of 33.30%.

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales. The evidence was prepared by the township assessor. Comparable #1 was the same property as appellant's comparable #1. However, this property resold in June 2015 for \$360,000 or \$133.43 per square foot of living area including land area. The three other comparables consist of part two-story and part one-story dwellings of frame or brick and frame exterior construction that were built in 1979 or 1984. One comparable has a partial finished basement and two comparables have an unfinished basement. The comparables have central air conditioning, one fireplace or two fireplaces and garages that contain 441 or 571 square feet of building area. The dwellings range in size from 2,548 to 3,147 square feet of living area and have sites that range from 10,820 to 12,590 square feet of land area. These comparables sold from August 2014 to May 2015 for prices ranging from \$389,000 to \$510,000 or from \$152.67 to \$162.06 per square foot of living area including land.

The assessor indicated the common comparable of the parties backs to busy College Road and receives a 10% assessment reduction due to its location. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted six comparable sales for the Board's consideration. One comparable was common to both parties and sold twice. The Board gave less weight to comparable #1 submitted by the appellant due to its 2013 sale date, which is dated and less indicative of market value as of the subject's January 1, 2015 assessment date. More importantly, this property had resold in June 2015, more proximate in time to the subject's assessment, for a greater amount of \$360,000 or \$133.43 per square foot of living area including land. The Board finds the remaining six

comparables are more similar when compared to the subject in location, land area, design, age, features and sold most proximate in time to the subject's assessment. However, four of the comparables are smaller in dwelling size when compared to the subject. These comparables sold from August 2014 to November 2015 for prices ranging from \$325,000 to \$510,000 or from \$124.18 to \$162.06 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$451,502 or \$131.25 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, such as their smaller dwelling size and features, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is 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. 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: February 20, 2018



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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