



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

APPELLANT: Patrick & Shannon Quinn
DOCKET NO.: 16-05789.001-R-1
PARCEL NO.: 05-16-415-005

The parties of record before the Property Tax Appeal Board are Patrick & Shannon Quinn, the appellants; 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: \$27,810
IMPR.: \$143,857
TOTAL: \$171,667

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2016 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 frame and masonry construction with 2,773 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage of 645 square feet of building area. The property has a 10,605 square foot site and is located in Wheaton, Milton Township, DuPage County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$515,000 as of January 1, 2017. The appellants' appraisal was completed using the sales comparison approach in estimating a market value for the subject property. The appellants' appraiser selected three comparable properties that were located from .12 to .83 of a mile from the subject

¹ The Board finds the best evidence of the subject's exterior construction, dwelling size, lot size and garage size are the improvement sketch, lot dimensions and photographs within the appellants' appraisal.

property. The comparables were similar two-story dwellings that ranged in size from 2,254 to 2,916 square feet of living area. The comparables were built from 1975 to 1999. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates of August 2016 or November 2016 for prices ranging from \$465,000 to \$588,500 or from \$189.34 to \$206.30 per square foot of living area, including land.

The appellants also submitted a grid analysis containing three comparable sales, two of which were also used by the appellants' appraiser. The appellants reported that the comparable properties were located .5 or .7 of a mile from the subject property. The comparables were similar two-story dwellings that reportedly ranged in size from 2,256 to 2,916 square feet of living area. The comparables were built from 1997 to 2008. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates of May 2015 or August 2016 for prices ranging from \$465,000 to \$588,500 or from \$177.53 to \$206.12 per square foot of living area, including land.

Based on this evidence the appellants requested that the subject's total assessment be reduced to \$171,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,730. The subject's assessment reflects a market value of \$566,927 or \$204.45 per square foot of living area, land included, when using 2,773 square feet of living area and using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that were located in the same neighborhood assigned by the township assessor as the subject property. The comparables were improved with two-story dwellings that ranged in size from 2,682 to 3,431 square feet of living area. The dwellings were constructed from 2009 to 2016. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from August 2013 to June 2015 for prices ranging from \$597,405 to \$782,550 or from \$211.13 to \$251.76 per square foot of living area, including land.

The board of review's evidence included a brief from the board of review arguing that the appellants' appraisal is for a mortgage finance transaction, not for Ad Valorem valuation. Furthermore, the appraisal's estimate of value was for January 1, 2017, not January 1, 2016, the assessment date at issue. The board of review's evidence included another brief from the Milton Township Assessor's Office arguing that the appellants' sales are from 2016 and are not used in the Assessor's sales ratio study of sales from the prior three years.

Conclusion of Law

The appellants contend 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 appellants 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 appraisal submitted by the appellants estimating the subject property had a market value of \$515,000 as of January 1, 2017. The sale comparables selected for the appraisal were similar to the subject in location, style, age and features. The comparables also sold more proximate in time to the January 1, 2016 assessment date at issue than did the board of review's comparables. Additionally, the Board has given some weight to the appellants' remaining comparable from their grid analysis that sold in May 2015 for \$512,000 or \$177.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$566,927 or \$204.45 per square foot of living area, including land, which is not supported by the best comparable sales evidence in this record. The Board gave less weight to the board of review's evidence. Four of the board of review's sales occurred in 2013 and 2014, which the Board finds are dated sales and not probative of the subject's real estate market as of the January 1, 2016 assessment date at issue. In addition, four of the sale properties were significantly newer than the subject, having been built in 2014 or 2016. As to the Milton Township Assessor's Office arguing that the appellants' sales are from 2016 and are not used in the Assessor's sales ratio study of sales from the prior three years, the Board finds this argument has little merit. The Property Tax Appeal Board's overvaluation decisions are based on the weight of the evidence submitted by the parties, which is not limited to sales used for a ratio study for mass appraisal. In this case, the board of review submitted old sales and/or significantly newer properties to support the subject's assessment. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellants' request is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: November 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

AGENCY

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