



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

APPELLANT: Bryan & Maureen Burk
DOCKET NO.: 16-05971.001-R-2
PARCEL NO.: 05-11-216-045

The parties of record before the Property Tax Appeal Board are Bryan & Maureen Burk, the appellants, by attorney Michael R. Davies, of Ryan Law LLP 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: \$72,110
IMPR.: \$182,890
TOTAL: \$255,000

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 exterior construction with 3,949 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 506 square foot garage. The property has a 12,096 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellants submitted limited descriptive information for seven comparable properties that were reported to be located from .20 to .52 of a mile from the subject property. The Board requested that the appellants complete the grid analysis in Section V of the appeal petition. The appellants failed to comply with the Board's request and failed to disclose the comparables' exterior construction, foundation type

and features such as central air conditioning, fireplaces and garages. The comparables were reported to consist of two-story to three-story dwellings. Six of the comparables ranged in size from 3,376 to 4,261 square feet of above grade living area.¹ The dwellings were built from 1891 to 2005 and have sites ranging in size from 9,123 to 19,937 square feet of land area. The appellants failed to disclose the comparables' exterior construction, foundation type and features such as central air conditioning, fireplaces and garages. Six of the comparables sold from January 2013 to September 2014 for prices ranging from \$425,000 to \$840,000 or from \$124.41 to \$246.59 per square foot of above grade living area, land included. Appellants' comparable #7 sold in January 2015 for \$850,000. The appellants' grid analysis also indicated the subject property sold on January 12, 2016 for \$765,000. Based on the evidence, the appellants 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 of \$255,000. The subject's assessment reflects a market value of \$765,996 or \$193.97 per square foot of living area, land included, when 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 a copy of the Redfin listing and the recorded 2016 Illinois Real Estate Transfer Declaration for the subject property. These documents indicate the subject sold in an arm's-length transaction in January 2016 for \$765,000. In further support of its contention of the correct assessment, the board of review submitted information on four comparable sales, one of which was submitted by the appellants. The comparables are located from .24 to .31 of a mile from the subject. The board of review comparable #3 is the same property as appellants' comparable #2. The comparables are described as 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,664 to 4,235 square feet of living area. The comparables were built from 1985 to 2004 and have sites containing 9,123 to 11,537 square feet of land area. Three comparables have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 492 to 630 square feet of building area. The comparables sold from June 2013 to July 2015 for prices ranging from \$840,000 to \$945,000 or from \$219.04 to \$255.19 per square foot of living area, including land.

The board of review also submitted a grid analysis provided by the Milton Township Assessor of appellants' comparables #1 thru #4 along with property record cards. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ The Board finds the appellants failed to report above grade living area for comparable #7.

The Board finds the parties submitted eleven suggested comparable sales for consideration which includes the parties one common comparable. The Board gave less weight to the parties common comparable and appellants' comparables #1, #3, #4, #5 and #6 based on their sale dates that occurred from January 2013 to September 2014 which were less proximate in time to the subject's January 1, 2016 assessment date. The Board also gave reduced weight to the appellants' comparable #7 as the appellants' attorney failed to provide descriptive information for exterior construction, foundation type and features such as central air conditioning, fireplaces and garages for a comparative analysis which detracts from the weight of the evidence.

The Board finds the remaining comparables submitted by the board of review sold most proximate in time to the lien date at issue. These three comparables sold from June 2013 to July 2015 for prices ranging from \$895,000 to \$945,000 or from \$223.14 to \$255.19 per square foot of living area, including land and have varying degrees of similarity to the subject in location, dwelling size, design and features. However, the Board finds the best evidence of market value contained in this record is the sale of the subject property in January 2016 for \$765,000, the same month as the assessment date at issue. The Board finds the subject's sale meets the fundamental elements of an arm's-length transaction. The Real Estate Transfer Declaration indicates the buyers and sellers were not related and the subject property was exposed to the open market. The Board finds there is no direct evidence the parties were under duress or compelled to buy or sell. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). The subject's assessment reflects an estimated market value of \$765,996, which is supported by the recent arm's-length sale price of \$765,000. This evidence suggests a reduction in the assessment is not 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(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: July 16, 2019



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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