



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

APPELLANT: Derek Smits
DOCKET NO.: 16-05983.001-R-1
PARCEL NO.: 08-36-311-002

The parties of record before the Property Tax Appeal Board are Derek Smits, the appellant, 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: \$36,820
IMPR.: \$40,720
TOTAL: \$77,540

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 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 part two-story and part one-story dwelling of frame exterior construction with 2,199 square feet of living area. The dwelling was constructed in 1977. Features of the home include a fireplace and a 520 square foot garage. The property has a 12,992 square foot site and is located in Bolingbrook, Lisle Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for fourteen comparable properties reported to be located within .28 of a mile from the subject property. The Board requested that the appellant complete the grid analysis in Section V of the appeal petition. The appellant failed to comply with the Board's request and failed to disclose the comparables' design, exterior construction, foundation type and features such as central air conditioning, fireplaces and garages. The comparables were built in

1977 or 1978 and ranged in size from 1,220 to 2,192 square feet of above grade living area. The comparables have sites ranging in size from 7,877 to 14,701 square feet of land area. The comparables sold from August 2012 to December 2015 for prices ranging from \$185,000 to \$230,000 or from \$91.24 to \$185.66 per square foot of living area, land included. 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 of \$77,540. The subject's assessment reflects a market value of \$232,923 or \$105.92 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 grid analysis on three comparable sales located within .38 of a mile from the subject property. The comparables are described as part two-story and part one-story dwellings of frame exterior construction containing either 2,183 or 2,198 square feet of living area. The comparables were built from 1977 to 1980. Two of the comparables have basements; one comparable has a fireplace; and each comparable has central air conditioning and garage with either 462 or 514 square feet of building area. The comparables have sites ranging in size from 9,735 to 15,136 square feet of land area. The comparables sold in February 2015 or May 2016 for prices ranging from \$229,000 to \$237,500 or from \$104.90 to \$108.80 per square foot of living area, including land.

The board of review also submitted a map that depicted the locations of both parties comparables and a detailed grid analysis of the appellant's comparables. The board of review also noted that only five of the appellant's comparables were two-story houses similar to the subject. 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. 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 seventeen suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 thru #5, #7, #10 through #12 and #14 based on their sales from 2012 to 2014 which were dated and less reflective of market value as of the subject's January 1, 2016 assessment date. In addition, appellant's comparables #1, #4 through #8, #10 and #11 were also dissimilar in style when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables and appellant's comparables #9 and #13. These five comparables sold most proximate in time to the subject's January 1, 2016 assessment date. They were most similar to the subject in location, dwelling size, design, age and features though all of the comparables have central air

conditioning and four have basements superior to the subject. These properties sold from February to October 2015 for prices ranging from \$207,000 to \$237,500 or from \$94.69 to \$115.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,923 or \$105.92 per square foot of living area, including land, which falls within the range as established the most similar comparable sales in this record. Most emphasis was placed on board of review comparable #1 since it lacked a basement like the subject. After considering adjustments to the comparables for differences such as central air conditioning and/or basements when compared to the subject, 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(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: June 18, 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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