



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

APPELLANT: Scott McMillin
DOCKET NO.: 16-05989.001-R-2
PARCEL NO.: 09-11-107-008

The parties of record before the Property Tax Appeal Board are Scott McMillin, 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: \$65,070
IMPR.: \$292,390
TOTAL: \$357,460

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 and brick exterior construction with 3,322 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement that is 25% finished, central air conditioning, a fireplace and a 504 square foot garage. The property has a 9,172 square foot site and is located in Clarendon Hills, Downers Grove 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 twelve comparable properties reported to be located from .06 to .23 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' exterior construction, foundation type and

features such as central air conditioning, fireplaces and garages. The comparables consist of two-story dwellings that were built from 1922 or 2003 and ranged in size from 2,852 to 3,700 square feet of above grade living area. The comparables have sites ranging in size from 8,104 to 23,277 square feet of land area. The comparables sold from February 2013 to June 2015 for prices ranging from \$615,000 to \$1,070,000 or from \$166.22 to \$320.73 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 \$357,460. The subject's assessment reflects a market value of \$1,073,776 or \$323.23 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 response to the appellant's submission, the board of review submitted a grid analysis, property record cards and PTAX-203 Real Estate Transfer Declarations for the appellant's comparables. The PTAX-203 Real Estate Transfer Declarations indicates appellant's comparable #2 and #10 sold for \$838,888 and \$1,155,000 or \$275.33 and \$321.19 per square foot of living area, including land instead of \$839,000 and \$770,000 or \$275.37 and \$214.13 per square foot of living area, including land in March and June 2015, respectively.¹ A map depicting the locations of the subject and both parties comparables was also submitted. The board of review also noted differences in location, age, dwelling size and features such as basement size and basement finish.

In further support of its contention of the correct assessment, the board of review submitted a grid analysis on four comparable sales located within same neighborhood code as the subject as defined by the local assessor. The comparables are described as part two-story and part one-story dwellings of frame or brick exterior construction ranging in size from 2,992 or 3,468 square feet of living area. The comparables were built from 2000 to 2009. The comparables have basements, three of which are 75% to 100% finished; central air conditioning, one to three fireplaces and a garage ranging in size from 441 to 576 square feet of building area. The comparables have sites ranging in size from 7,560 to 11,400 square feet of land area. The comparables sold in May 2014 to May 2015 for prices ranging from \$1,080,000 to \$1,275,000 or from \$317.19 to \$375.00 per square foot of living area, including land.

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

¹ The Board finds the best evidence that supports the sale prices of the appellant's comparables #2 and #10 was submitted by the board of review.

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 sixteen suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3, #6, #7, #9, #11 and #12 based on their sales in 2013 which were dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date. Furthermore, the board gave less weight to the appellant's comparables #3, #4, #7, #8 and #9 since they were older homes located in a different neighborhood than the subject. Lastly, appellant's comparable #12 was dissimilar in age than the subject.

The Board finds the best evidence of market value for the subject property is appellant's comparables #2, #5 and #10 along with the board of review comparables. These seven comparables are more similar to the subject in location, design, age and some features. These properties sold from May 2014 to June 2015 for prices ranging from \$939,000 to \$1,275,000 or from \$275.33 to \$375.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,073,776 or \$323.23 per square foot of living area, including land, which falls within the range established by the best comparable sales contained in the record. After considering adjustments to the comparables for their differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, a reduction in the subject's 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



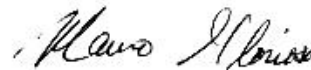
Member

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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