



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

APPELLANT: Michael J. Hallberg
DOCKET NO.: 16-05992.001-R-1
PARCEL NO.: 09-15-107-007

The parties of record before the Property Tax Appeal Board are Michael J. Hallberg, 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: \$50,150
IMPR.: \$159,180
TOTAL: \$209,330

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 brick exterior construction with 3,177 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, a fireplace and a 984 square foot garage. The property has a 13,125 square foot site and is located in Westmont, 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 seven comparable properties reported to be located from .07 to .21 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 1996 to 2008 and ranged in size from 2,719 to 3,557 square feet of above grade living area. The comparables have sites ranging in size from 8,132 to 13,647 square feet of land area. The comparables sold from October 2012 to January 2016 for prices ranging from \$423,333 to \$625,000 or from \$139.67 to \$193.58 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 \$209,330. The subject's assessment reflects a market value of \$628,807 or \$197.92 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 response to the appellant's submission, the board of review submitted a map depicting the locations of the subject and both parties comparables, a spreadsheet and property record cards for the appellant's comparables. The spreadsheet indicates appellant's comparables #1 and #3 sold in January 2016 and June 2013 for \$635,000 and \$685,000 or \$233.54 and \$214.20 per square foot of living area instead of \$423,333 and \$446,667 or \$155.69 and \$139.67 per square foot of living area in January 2016 and June 2015, respectively.¹ The board of review also submitted a PTAX-203 Real Estate Transfer Declaration for appellant's comparable #1 that corroborates the sales price of \$635,000 in January 2016. Lastly, the board of review submitted a narrative noting differences in amenities.

In further support of its contention of the correct assessment, the board of review submitted a grid analysis on three 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 frame and brick exterior construction ranging in size from 3,345 to 3,429 square feet of living area. The comparables were built in 2001 or 2003. The comparables have basements, with two having finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 618 to 770 square feet of building area. The comparables have sites ranging in size from 8,580 to 13,359 square feet of land area. The comparables sold in October 2014 or June 2015 for prices ranging from \$665,000 to \$720,000 or from \$198.80 to \$209.97 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

¹ The Board finds the best evidence that supports the sale price of appellant's comparable #1 was submitted by the board of review. Both parties have different sale dates and prices for comparable #3. Since both parties did not provide any corroborating evidence that supports comparable #3's sale price, this comparable will be not be included in the analysis.

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 ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #4, #5, #6 and #7 along with board of review comparable #2 based on their sales which occurred from 2012 to 2014 being dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be appellant's comparable #1 along with board of review comparables #1 and #3. These three comparables sold most proximate in time to the subject's January 1, 2016 assessment date and were similar to the subject in location, dwelling size, design, age, and most features. These properties sold in June 2015 and January 2016 for prices ranging from \$635,000 to \$720,000 or from \$199.76 to \$233.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$628,807 or \$197.92 per square foot of living area, including land, which falls below the range established by the best comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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: 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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