



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

APPELLANT: Rachael Resk
DOCKET NO.: 16-05995.001-R-1
PARCEL NO.: 08-20-413-009

The parties of record before the Property Tax Appeal Board are Rachael Resk, 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: \$63,340
IMPR.: \$88,540
TOTAL: \$151,880

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 ranch style dwelling of brick exterior construction with 2,316 square feet of living area. The dwelling was constructed in 1968. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,428 square foot garage. The property has a 20,993 square foot site and is located in Naperville, 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 nineteen comparable properties that were reported to be located from .08 to .43 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 were reported to consist of two-story dwellings that ranged in size from 1,498 to 2,616 square feet of above grade living area. The dwellings were built from 1956 to 1984 and have sites ranging in size from 9,722 to 16,971 square feet of land area. The appellant failed to disclose the comparables' exterior construction, foundation type and features such as central air conditioning, fireplaces and garages. The comparables sold from February 2013 to October 2015 for prices ranging from \$260,500 to \$445,000 or from \$139.12 to \$229.22 per square foot of above grade living area, land included. Based on the 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 \$151,880. The subject's assessment reflects a market value of \$456,233 or \$196.99 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 that depicted the locations of both parties comparables and the subject along with a grid analysis of the appellant's comparables #1 through #15. The board of review also argued that of the nineteen comparables submitted by the appellant only two of the comparables are ranch style houses similar to the subject.

In further support of its contention of the correct assessment, the board of review submitted a grid analysis on six comparable sales, one of which was submitted by the appellant. The comparables are located from .36 of a mile to 1.28 miles from the subject. The board of review comparable #5 is the same property as appellant's comparable #15. The comparables are described as ranch style dwellings of frame or brick exterior construction ranging in size from 1,636 to 2,674 square feet of living area. The comparables were built from 1949 to 1978 and have sites containing 12,224 to 19,566 square feet of land area. Each comparable has a basement, four of which have finished area, one to three fireplaces and a garage ranging in size from 462 to 1,099 square feet of building area. Five comparables have central air conditioning. The comparables sold from July 2014 to May 2016 for prices ranging from \$375,000 to \$750,000 or from \$193.61 to \$326.09 per square foot of living area, including land. Based on the 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 24 suggested comparable sales for the Board's consideration which includes one common comparable. The Board gave less weight to the appellant's comparables based on their dated sales in 2013 and 2014 which were less reflective of market value as of the

subject's January 1, 2016 assessment date and/or dissimilar styles when compared to the subject. Reduced weight was also given to board of review comparables #4 and #5 based on their dated sales in 2014 which were less 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 the remaining comparables submitted by the board of review. These four comparables were most similar to the subject in dwelling size, design and most features. These properties sold from February 2015 to May 2016 for prices ranging from \$430,000 to \$750,000 or from \$193.61 to \$326.09 per square foot of living area, including land. Excluding comparable #6, which appears to be an outlier, creates a narrower range of sales prices from \$430,000 to \$532,500 or from \$193.61 to \$197.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$456,233 or \$196.99 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this 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 analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence.

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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