



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

APPELLANT: DACS LLC SERIES 21
DOCKET NO.: 16-05996.001-R-1
PARCEL NO.: 08-24-307-065

The parties of record before the Property Tax Appeal Board are DACS LLC SERIES 21, 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: \$13,730
IMPR.: \$32,110
TOTAL: \$45,840

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 townhouse of frame exterior construction with 1,212 square feet of living area. The dwelling was constructed in 1976. Features of the home include central air conditioning and a 462 square foot garage. The property has a 2,183 square foot site and is located in Woodridge, 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 thirteen comparable properties that were reported to be located from .13 to .71 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 ranged in

size from 1,150 to 1,363 square feet of above grade living area. The dwellings were built from 1971 to 1979. The appellants failed to disclose the comparables' exterior construction, foundation type and features such as central air conditioning, fireplaces and garages. The comparables sold from March 2013 to June 2015 for prices ranging from \$47,000 to \$112,500 or from \$40.87 to \$82.54 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 \$45,840. The subject's assessment reflects a market value of \$137,699 or \$113.61 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 analysis¹ of the appellant's comparables. The board of review also argued that appellant's comparable #2 is a detached single-family dwelling and appellant's comparables #3 through #13 are single level condominiums with no garage.

In further support of its contention of the correct assessment, the board of review submitted a grid analysis on four comparable sales located within the same neighborhood code as the subject as defined by the township assessor. The comparables are located within .15 of a mile from the subject. The comparables are described as dwellings of frame exterior construction with either 1,212 or 1,236 square feet of living area. The comparables were built from 1976 to 1978 and have sites ranging in size from 2,161 to 3,097 square feet of land area. One comparable has an unfinished basement. Each comparable has central air conditioning and a garage containing either 440 or 462 square feet of building area. The comparables sold from January 2015 to April 2016 for prices ranging from \$139,000 to \$182,500 or from \$114.69 to \$147.65 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 seventeen suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #2 through #13 based on their dissimilar styles when compared to the subject property. Appellant's comparable #2 is a detached single-family ranch dwelling and appellant's comparables #3 through #13 are single level condominiums when

¹ The board of review's grid analysis indicates appellant's comparable #1 sold for \$124,900 or \$101.05 instead of \$83,333 or \$67.42 per square foot of living area including land. This was not refuted by the appellant.

compared to the subject's part two-story and part one-story townhouse. Lastly, comparables #2 through #8, #11, #12, and #13 have dated sales in 2013 and 2014 which were 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 and the board of review comparables. These five comparables are most similar to the subject in location, dwelling size, age and most features. These properties sold from January 2015 to April 2016 for prices ranging from \$124,900 to \$182,500 or from \$101.05 to \$147.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$137,699 or \$113.61 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

AGENCY

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