



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

APPELLANT: Donald Miller  
DOCKET NO.: 16-06268.001-R-1 through 16-06268.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Donald Miller, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-06268.001-R-1	04-27-101-019	15,711	23,705	\$39,416
16-06268.002-R-1	04-27-101-020	15,711	0	\$15,711

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments of the parcels 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 two adjoining parcels, one of which is improved with a one-story single-family dwelling of frame exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1947. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a detached 576 square foot garage. The two parcels present a 50,588 square foot total site which is located in Warrenville, Winfield Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was recently purchased along with three suggested comparables sales and a brief. The appellant reported in the brief that the subject parcels were listed on the Multiple Listing Service (MLS) on March 7, 2016 and the property was on the market for 96 days before the appellant entered into a contract for purchase on June

10, 2016. He further reported the purchase of the properties was concluded on June 28, 2016 for a price of \$80,850.

In the brief, the appellant also described that the subject property is located on a "very busy (4) lane road" which decreases the properties' residential value and "makes [the parcels] more difficult to sell." Additionally, neither parcel has city water or sewer service; the dwelling is served by a well and septic. The appellant contends that substantial cost would have to be expended to provide city water and sewer to each of the parcels or to add well and septic service to the vacant parcel.

In Section IV – Recent Sale Data of the Residential Appeal petition, the appellant reported the subject property was purchased on June 28, 2016 for a price of \$80,850 or \$67.38 per square foot of living area, including land. The appellant also reported the property was purchased from Deutsche Bank, the parties to the transaction were not related and the property was sold by a Realtor from Woodhall Midwest Properties, Ltd., by agent Roseanna Gomer. The property was advertised with the MLS for a period of 96 days. In further support, the appellant submitted a copy of the Master Statement depicting the appellant's purchase of the parcels from Deutsche Bank National Trust Co. for \$80,850 which also depicted the payment of broker's fees to two entities as part of the transaction.

In the Section V grid analysis of the Residential Appeal petition, the appellant reported three comparable properties along with copies of the respective MLS listing sheets. The comparables are located in Warrenville and from .71 of a mile to 1.85-miles from the subject property. As described in the grid, the comparable parcels range in size from 5,000 to 16,976<sup>1</sup> square feet of land area and are each improved with one-story dwellings of aluminum siding exterior construction. The homes were 37 to 97 years old and range in size from 760 to 1,463 square feet of living area. One comparable has a basement and each home has central air conditioning and two of the comparables have garages. The MLS data sheets depict that each comparable was an REO/Lender Owned property. The comparables sold between February and April 2016 for prices ranging from \$62,500 to \$118,750 or from \$63.52 to \$125.00 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a total assessment for the subject two parcels of \$31,667 which would reflect a market value of approximately \$95,000 or \$79.17 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the two parcels comprising the subject property of \$93,490. The subject's assessment reflects a market value of \$280,835 or \$234.03 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.

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<sup>1</sup> The largest parcel reported by the appellant is sale #1. The underlying MLS data sheet supplied by the appellant depicts a land size of 10,800 square feet for this property whereas the PTAX-203 Illinois Real Estate Transfer Declaration for this property provided by the board of review reports a site size of 50 feet by 100 feet resulting in a total land area of 5,000 square feet, which is significantly less than the 16,976 square feet reported by the appellant.

In response to the appellant's evidence of the recent purchase of the subject property, the board of review submitted a memorandum noting the property was "sold as Deutsche Bank National Trust and was purchased by The IRA Club CFBO Donald Miller IRA 2000476." In reliance upon a copy of the PTAX-203 Illinois Real Estate Transfer Declaration related to the transaction, the board of review asserts the property had not been advertised prior to the sale and the document further depicts the property was Bank REO (Real Estate Owned). The board of review further noted the previous owners of this property were Jesse J. Miller and Mary A. Miller, "same surname as the current owner."

As to the three comparable sales presented by the appellant, the board of review noted comparable #1 has a bigger garage; comparable #2 has a smaller parcel, no fireplace and no garage with a vacant adjoining buildable lot all of which is located on a dead-end street; and comparable #3 is located in a different neighborhood, lacks a basement, has a smaller garage and is located on a dead-end street.

In support of its contention of the correct assessment, the board of review through the Winfield Township Assessor's Office submitted a spreadsheet with information on three comparable sales. The data indicates that the comparables share the same neighborhood code with the subject property and are each located in Warrenville. A map supplied by the board of review depicts that both parties' comparables were approximately equally distant from the subject parcels. No data on the grid depicts the lot sizes of these comparable properties; the board of review asserted that comparable #2 consists of two parcels one of which is vacant and neither of which is buildable without the other. However, copies of the respective transfer declarations submitted by the board of review related to the sales indicated the comparables have sites of approximately 7,500, 16,990 and 62,730 square feet of land area, respectively. The comparables consist of one-story dwellings of frame or frame and brick exterior construction that were 43 to 91 years old. The dwellings range in size from 1,300 to 1,622 square feet of living area. Each comparable has a full or partial basement, one of which has finished area, central air conditioning and a garage ranging in size from 364 to 506 square feet of building area. Two of the comparables each have a fireplace. The properties sold between April 2015 and April 2016 for prices ranging from \$186,500 to \$275,000 or from \$136.87 to \$211.54 per square foot of living area, including land. The board of review contends that its comparable #3 is most similar to the subject.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, the appellant reiterated the purchase history of the subject property and submitted a copy of the MLS data sheet depicting that the subject property was originally offered for sale in March 2016 for an asking price of \$77,900 and noting the property was REO/Lender Owned. As to the previous ownership of the property, the appellant affirmatively stated that he has "absolutely no relationship with these former owners"; he further noted that the property was purchased using his Individual Retirement Account (IRA) and the "IRS disallows such [related] transfer being that the parcels were purchased through an IRA." (Citing to Internal Revenue Code Section 4975).

As to the comparable sales presented by the board of review, the appellant contends the properties are dissimilar to the subject in both location and lack of both city water and sewer service.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant contends the subject's assessment should be reduced based on the sale of the subject and comparable sales contained in the record. The board of review contends the subject's assessment should be maintained based upon comparable sales it presented. Thus, the record contains evidence of seven sales, including the sale of the subject property.

The Property Tax Appeal Board has given reduced weight to appellant's comparables #1 and #3 as each of these dwellings lack a basement which is a feature of the subject dwelling; moreover, each of these comparables consist of one parcel with significantly less land area as compared to the subject two-parcel property. The Board has given reduced weight to board of review comparable #1 as this property sold more distant in time to the valuation date at issue of January 1, 2016 and consists of one parcel containing approximately 7,500 square feet of land area. The Board has also given reduced weight to board of review comparable #3 as this property is superior to the subject with finished basement area and appears to be an outlier based on the sales data in the record along with the fact the property consists of one parcel with approximately 62,730 square feet of land area.

The record disclosed that the subject was purchased in June 2016 for a price of \$80,850. The Board finds that the sale of the subject had the elements of an arm's length transaction in that the parties to the transaction were not related and the property was sold using a Realtor, was advertised as depicted in the MLS listing sheet and was on the market for 96 days. Moreover, the subject property was purchased for more than its asking price. After an analysis of the best and most proximate sales in the record, the Board finds the appellant's comparable #2 and board of review comparable #2 were most similar to the subject in that these comparables each consist of two parcels, although with a smaller total land area than the subject, where one of the parcels has been improved with a one-story dwelling with a basement. These two comparable properties sold in February 2016 and December 2015, respectively, for prices of \$95,000 and \$186,500 or \$125.00 and \$137.64 per square foot of living area, including land. Each of these comparable sales closely bracket the assessment date at issue of January 1, 2016. The Board finds the subject's purchase price of \$80,850 and the two best comparable sales in the record are each below the market value reflected by the assessment of \$280,835 or \$234.03 per square foot of living area, including land. Therefore, based on this record, the Board finds the subject property is overvalued and a 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 16, 2020



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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