



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

APPELLANT: Michael Toth  
DOCKET NO.: 16-06320.001-R-1  
PARCEL NO.: 05-25-204-020

The parties of record before the Property Tax Appeal Board are Michael Toth, 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 **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:** \$16,040  
**IMPR.:** \$84,470  
**TOTAL:** \$100,510

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 split-level dwelling of frame construction with 1,278 square feet of above grade living area. The dwelling was constructed in 1966. Features of the home include a 639 square foot finished lower level, central air conditioning, a fireplace and a 440 square foot garage.<sup>1</sup> The property has a 10,130 square foot site and is located in Lombard, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales, three of which were located within the

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<sup>1</sup> The parties differ as to the style of the subject's dwelling and the amount of basement finish. The Board finds the subject is a split-level dwelling based on the photographs and property characteristic printout sheets from the Milton Township Assessor's Office submitted by the appellant. The Board further finds the slight difference in the amount of basement finish submitted by the parties will not impact the Board's decision in finding the correct assessment for this appeal.

same neighborhood code as the subject property. Comparables #1 through #3 were located within two blocks of the subject, while comparable #4 was located less than one mile from the subject property. The comparables had sites ranging from 10,087 to 14,535 square foot of land area. The comparables consist of split-level or raised ranch style dwellings of frame or masonry construction that ranged in size from 1,170 to 1,278 square feet of above grade living area.<sup>2</sup> The homes were constructed in 1966 or 1967. Other features had varying degrees of similarity to the subject. The comparables sold from May 2016 to February 2017 for prices ranging from \$250,000 to \$285,000 or from \$195.62 to \$228.92 per square foot of above grade living area, including land. The appellant's submission also revealed that the subject was purchased in July 2015 for \$325,000. Based on this evidence the appellant requested that the subject's assessment be reduced to \$84,040, which would reflect a market value of \$252,145.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,510. The subject's assessment reflects a market value of \$301,922 or \$236.25 per square foot of living area, including land, 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 10,120 to 10,240 square foot of land area. The comparables were similar split-level dwellings of frame construction that ranged in size from 1,243 to 1,333 square feet of above grade living area. The homes were constructed from 1961 to 1964. The comparables had features with varying degrees of similarity to the subject. The comparables sold from May 2015 to May 2016 and sold for prices ranging from \$299,000 to \$370,000 or from \$240.55 to \$284.62 per square foot of living area, including land. The board of review's submission included a brief critiquing the appellant's submission. The brief stated that the appellant submitted three sales that occurred in 2017, which would not be appropriate for a 2016 complaint. Furthermore, the appellant's comparable #2 was a dissimilar raised ranch style dwelling, unlike the subject. Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **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 a total of eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #4 due to their sale dates occurring

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<sup>2</sup> The Board finds the appellant's comparables were split-level or raised ranch style dwellings based on the photographs and property characteristic printouts from the Milton Township Assessor's Office submitted by the appellant. The Board finds the appellant mischaracterized the homes as 1.5 or 2-story dwellings.

greater than 12 months subsequent to the January 1, 2016 assessment date at issue. In addition, the appellant's comparable #2 was a dissimilar raised ranch style dwelling, unlike the subject and comparable #4 was located outside of the subject's neighborhood code.

The Board finds the appellant's comparable #3, as well as the board of review's comparables were most similar to the subject in location, land area, design, age, size and features. These comparables sold from May 2015 to May 2016 and sold for prices ranging from \$250,000 to \$370,000 or from \$195.62 to \$284.62 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$301,922 or \$236.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record.

As a final point, the Board takes notice that the subject property sold in July 2015, just five months prior to the assessment date, for \$325,000 or \$254.31 per square foot of above grade living area including land. There is no evidence the sale was not an arm's-length sale transaction. The subject's estimated market value as reflected by its assessment is considerably less than its recent sale price. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945). The Board finds the subject's recent sale price indicates the property is underassessed.

Based on this evidence the Board finds 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: April 21, 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

AGENCY

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