



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Micqueline Miller  
DOCKET NO.: 16-06366.001-R-1  
PARCEL NO.: 06-06-200-051

The parties of record before the Property Tax Appeal Board are Micqueline Miller, the appellant, by attorney Lisa Perna Miller, of the Law Offices of Lisa C. Perna, Ltd. in North Riverside; 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:

<b>LAND:</b>	<b>\$42,940</b>
<b>IMPR.:</b>	<b>\$160,730</b>
<b>TOTAL:</b>	<b>\$203,670</b>

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 two-story dwelling of frame exterior construction with 3,796 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 19,755 square foot site and is located in Lombard, York Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted a partial appraisal with an estimated market value of \$450,000.<sup>1</sup> The appraisal was prepared by Mary E. Mitu,

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<sup>1</sup> The Board finds the appellant submitted a partial appraisal that was missing the reconciliation, effective date of the appraisal and the signature page. The brief submitted by the appellant indicated the appraisal had an effective date of January 1, 2016.

MAI, MBA of GP Appraisal. The property rights appraised were fee simple and the intended use of the appraisal was to estimate market value.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized three comparable sales located within .79 of a mile from the subject property. The comparables are described as two-story dwellings ranging in size from 2,467 to 3,608 square feet of living area that were 14 or 16 years old. Two of the comparables have a basement. Each comparable has central air conditioning and a two-car or a three-car garage. The comparables have sites ranging in size from 7,527 to 28,536 square feet of land area. The comparables sold in July 2015 and November 2015 for prices ranging from \$373,000 to \$475,000 or from \$113.64 to \$157.39 per square foot of living area, including land. The appraiser adjusted for differences in condition, baths, gross living area, basement size and features. After making adjustments to the comparables for differences from the subject, the appraiser estimated the comparables had adjusted prices ranging from \$449,400 to \$536,400. Based on this data, the appraiser estimated the subject had a market value of \$450,000. The appraisal also indicated the subject was purchased as a foreclosure in April 2014 but did not indicate a sale price.

In addition to the appraisal, the appellant submitted a brief indicating the subject was purchased in April 2014 for \$434,800. The appellant failed to complete Section IV – Recent Sale Data or provide any additional closing documentation. 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 \$203,670. The subject's assessment reflects a market value of \$611,805 or \$161.17 per square foot of living area, land included when applying 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 of the subject property the board of review provided information on five comparable sales located within the same neighborhood as defined by the local assessor. The comparables are improved with two-story dwellings of frame, frame and masonry, or masonry construction ranging in size from 3,040 to 3,638 square feet of living area that were constructed from 2009 to 2015. Each comparable has a basement, central air conditioning, two comparables have a fireplace and each comparable has a garage ranging in size from 380 to 729 square feet of building area. The comparables have sites ranging in size from approximately 7,500 to 20,465 square feet of land area. The comparables sold from February 2014 to April 2015 for prices ranging from \$495,000 to \$670,000 or from \$148.51 to \$184.17 per square foot of living area, including land.

The board of review submitted a memorandum and a real estate transfer declaration noting the subject property's purchase price was an REO bank sale. Furthermore, comparable sale #1 is located in a different township and comparable sale #2 is located on a busy street. 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 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.

Regarding the recent sale, the Board gave little weight to the subject's sale due to the fact the appellant failed to complete Section IV of the appeal petition wherein the Board was unable to determine if the subject's sale contained all the elements of an arm's length transaction. Furthermore, the Board finds the April 2014 sale is dated and less indicative of market value as of the January 1, 2016 assessment date.

As to the appellant's appraisal, the Board gave little weight to the appellant's appraisal as it was incomplete as submitted. In addition, comparable #2 was located on a busy street which was not refuted by the appellant and no adjustment for location was made. Lastly, the appraiser utilized a comparable that lacked a basement and a comparable considerably smaller in dwelling size than the subject when other more comparable properties were available. These factors undermine the credibility of the appraised value conclusion. Therefore, the Board will analyze the raw sales data in the appraisal.

The Board gave less weight to appellant's comparables #1 and #2. Comparable #1 is considerably smaller in dwelling size and comparable #2 lacks a basement when compared to the subject. The Board also gave less weight to board of review comparables #3, #4 and #5 due to their dated sales from February to June 2014 which were less proximate in time to the January 1, 2016, assessment date and less indicative of market value.

The Board finds the best evidence of market value in the record to be appellant's comparable #3 and board of review comparables #1 and #2. These three comparables sold most proximate in time to the assessment date at issue. They were similar to the subject in location, design and features, though having smaller dwelling sizes. In addition, two comparables have smaller site sizes when compared to the subject. The comparables sold from February 2015 to December 2015 for prices ranging from \$475,000 to \$539,900 or from \$157.39 to \$177.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$611,805 or \$161.17 per square foot of living area, including land, which is within the range on a per square foot basis established by the best comparable sales in this record but outside the range on a market value basis. After considering adjustments to the comparables for differences including dwelling sizes and site sizes when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no 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.

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Chairman



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Member



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Member

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Member



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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 23, 2019

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Clerk of the Property Tax Appeal Board

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**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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