



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

APPELLANT: Kevin Webb  
DOCKET NO.: 16-06573.001-R-1  
PARCEL NO.: 09-24-112-048

The parties of record before the Property Tax Appeal Board are Kevin Webb, 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:** \$ 65,600  
**IMPR.:** \$127,710  
**TOTAL:** \$193,310

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 dwelling of frame and masonry exterior construction<sup>1</sup> with 2,382 square feet of living area. The subject dwelling was constructed in 1987. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 462 square foot garage.<sup>2</sup> The property has an 11,066 square foot site or an approximately .26 acre site which is located in Willowbrook, Downers Grove Township, DuPage County.

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<sup>1</sup> While the assessing officials report the subject's exterior to be frame construction, the Board finds the appellant and the underlying property record card both more accurately depict a frame and brick exterior construction for the subject dwelling.

<sup>2</sup> The appellant reported the subject has basement finish and does not have a fireplace amenity whereas the assessing officials report an unfinished basement and one fireplace in the dwelling. While the Board is unable to resolve these two factual discrepancies on this record, the Board also finds that the disputes do not prevent a determination of the correct assessment based upon the market value evidence presented by the parties.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales in the Section V grid analysis. The comparables are located within .75 of a mile of the subject property. The comparable parcels range in size from .27 to .31 of an acre and are improved with two, one-story and two, two-story dwellings of brick exterior construction. The homes were built between 1978 and 1984 and range in size from 2,582 to 3,050 square feet of living area. Each comparable is described as having a basement with finished area, central air conditioning, a fireplace and a two-car or a 2.5-car garage. Comparable #2 also has an in-ground swimming pool. The comparables sold between March 2014 and June 2015 for prices ranging from \$460,000 to \$500,000 or from \$150.82 to \$193.26 per square foot of living area, including land.

The appellant also reported that the subject property was purchased in August 2013 for \$615,000 or \$258.19 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's total assessment to reflect a market value of \$407,456 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,310. The subject's assessment reflects a market value of \$580,685 or \$243.78 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 evidence, the board of review through the township assessor contended that appellant's comparables #1, #2 and #4 were each in different neighborhood codes than the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from .26 to .29 of an acre and are improved with part two-story and part one-story dwellings of frame exterior construction. The homes were built in 1985 or 1986 and range in size from 2,526 to 2,658 square feet of living area. Each comparable is described as having a partial unfinished basement, central air conditioning, a fireplace and a garage of either 483 or 506 square feet of building area. The comparables sold in July or August 2015 for prices of either \$620,000 or \$640,000 or from \$233.26 to \$253.37 per square foot of living area, including land. Also, as part of the evidence, the board of review reported that the subject property was purchased in August 2013 for \$615,000.

Based on the foregoing evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 a total of seven comparable sales along with information on the August 2013 purchase price of the subject property to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as these one-story dwellings differ in design from the subject's part two-story and part one-story design. The Board has also given reduced weight to appellant's comparable #1 which contains 3,050 square feet of living area as this dwelling is considerably larger than the subject dwelling containing 2,382 square feet of living area.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with the board of review comparable sales. These four comparables have varying descriptions of exterior construction but are otherwise similar to the subject in location, design (story height), age, size and several features. These most similar comparables sold between March 2014 and August 2015 for prices ranging from \$469,000 to \$640,000 or from \$178.46 to \$253.37 per square foot of living area, including land. Furthermore, the Board takes notice that both parties report that the subject dwelling was purchased in August 2013 for \$615,000. The subject's 2016 assessment reflects a market value of \$580,685 or \$243.78 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and which is also below the 2013 purchase price of the subject property. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted on grounds of overvaluation.

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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