



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

APPELLANT: Tom Rebecca
DOCKET NO.: 16-06642.001-R-1
PARCEL NO.: 05-29-112-014

The parties of record before the Property Tax Appeal Board are Tom Rebecca, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell LLC 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: \$34,670
IMPR.: \$125,960
TOTAL: \$160,630

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 2,504 square feet of living area. The dwelling was constructed in 1974. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 576 square foot garage. The property has a 14,571 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .17 of a mile from the subject property. The comparables are described as two-story dwellings of frame or frame and masonry exterior construction containing 2,436 or 2,748 square feet of living area. The dwellings were constructed from 1966 to 1982. Each comparable features a basement, two of

which have finished area,¹ central air conditioning, a fireplace and a garage containing 440 or 576 square feet of building area. The comparables have sites ranging in size from 10,112 to 14,662 square feet of land area.² The comparables sold from February 2015 to October 2015 for prices ranging from \$435,000 to \$477,000 or from \$163.76 to \$178.57 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,630. The subject's assessment reflects a market value of \$482,517 or \$192.70 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 support of the subject's assessment, the board of review submitted information on five comparable sales located within .15 of a mile from the subject. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,184 to 2,679 square feet of living area. The dwellings were constructed from 1974 to 1977. Each comparable has a basement, three of which have finished area, central air conditioning, a fireplace and a garage ranging in size from 552 to 600 square feet of building area. The comparables have sites ranging in size from 12,042 to 13,411 square feet of land area. The comparables sold from June 2015 to May 2016 for prices ranging from \$465,000 to \$605,000 or from \$194.24 to \$225.83 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 Board finds the parties submitted eight comparable sales for consideration. The Board gave less weight to the appellant's comparables #1 and #3 along with board of review comparables #1, #3 and #5 based on their superior finished basements when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 along with board of review comparables #2 and #4. These three comparables are similar to the subject in dwelling size, design, age and most features including unfinished basements. They sold from May 2015 to May 2016 for prices ranging from \$435,000 to \$525,000 or from \$178.57 to

¹ The appellant's grid analysis indicated unfinished basements for the comparables. However, the property record cards submitted by board of review indicated comparables #1 and #3 had finished basements.

² The appellant's grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

\$225.83 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$482,517 or \$192.70 per square foot of living area, including land, which falls within the range as established by the best comparable sales contained in the 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 and no reduction 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: April 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Tom Rebecca, by attorney:
Sreeram Natarajan
Natarajan Worstell LLC
33 North LaSalle Street
Suite 1930
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187