



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

APPELLANT: GJRJ Properties LLC  
DOCKET NO.: 16-06675.001-R-1  
PARCEL NO.: 03-17-213-009

The parties of record before the Property Tax Appeal Board are GJRJ Properties LLC, the appellant, by attorney R. Gregory Earl in Geneva; 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:** \$41,540  
**IMPR.:** \$47,370  
**TOTAL:** \$88,910

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 style single family dwelling of brick and frame construction with 1,297 square feet of living area. The dwelling was constructed in 1975. Features of the home include a lower level with 637 square feet that is 75% finished and central air conditioning. The property also has a detached garage with 576 square feet of building area. The property is located in Itasca, Addison 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 purchased on June 18, 2013 for a price of \$221,200. The appellant completed Section IV – Recent Sale Data of the appeal disclosing the seller was William Cotter and the parties were not related. The appellant further indicated the property sold through a Realtor, the property had been advertised for sale and had been listed in the Multiple Listing Service for 34 days. The appellant also submitted a copy of settlement

statement to further document the transaction. Based on this evidence the appellant requested the subject's assessment be reduced to \$73,733.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,910. The subject's assessment reflects a market value of \$267,077 or \$205.92 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 its contention of the correct assessment the board of review submitted information on five comparable sales composed of split-level style dwellings of brick and frame construction that range in size from 1,270 to 1,400 square feet of living area. The homes were built from 1972 to 1983. Each comparable has a lower level ranging in size from 624 to 686 square feet with four having 75% or 100% finished area. Each comparable has central air conditioning, three comparables each have one fireplace and each property has an attached or detached garage ranging in size from 484 to 546 square feet of building area. These properties sold from May 2015 to June 2016 for prices ranging from \$299,000 to \$368,500 or from \$230.53 to \$263.21 per square foot of living area, including land. Based on these sales, the board of review was of the opinion the market value reflected by the subject's assessment is a reasonable one.

### **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 best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables are similar to the subject in location, style, construction, features, and age. The comparables sold from May 2015 to June 2016 for prices ranging from \$299,000 to \$368,500 or from \$230.53 to \$263.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,077 or \$205.92 per square foot of living area, including land, which is below the range established by the comparable sales in this record. The Board gives little weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as did the sales provided by the board of review. Based on this record 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.

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Chairman



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Member

\_\_\_\_\_  
Member



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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: February 18, 2020



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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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