



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

APPELLANT: Richard Doolittle  
DOCKET NO.: 16-06678.001-R-1  
PARCEL NO.: 01-09-209-008

The parties of record before the Property Tax Appeal Board are Richard Doolittle, the appellant, by Greg Earl, Attorney at Law 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:** \$21,850  
**IMPR.:** \$63,100  
**TOTAL:** \$84,950

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 aluminum exterior construction with 1,868 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial basement that is 75% finished, central air conditioning, one fireplace and a two-car attached garage with 441 square feet of building area. The property has a 11,632 square foot site and is located in Wayne Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed section IV of the residential appeal petition disclosing the subject property was purchased on December 17, 2013 for \$225,000. The appellant also submitted a copy of the CoreLogic Listing and Sales History Report for the subject along with the settlement statement pertaining to the sale of the subject. Based on this evidence, the appellant requested a reduction in the subject's total assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,950. The subject's assessment reflects a market value of \$255,182 or \$136.61 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 located from .03 of a mile to 1.10 miles from the subject. The comparables are described as one, tri-level dwelling and four, two-story dwellings ranging in size from 1,802 to 2,445 square feet of living area. The dwellings were built from 1988 to 1990. Four comparables have basements, with two having finished area. Each comparable has central air conditioning, one or two fireplaces and a two-car attached garage ranging in size from 420 to 462 square feet of building area. The properties have lot sizes ranging in size from 7,862 to 13,500 per square foot of land area. The sales occurred from July 2014 to April 2016 for prices ranging from \$257,000 to \$338,000 or from \$138.24 to \$147.91 per square foot of living area, including land. 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.

The parties submitted information pertaining to the sale of the subject property and on five comparables sales for the Board's consideration. The Board gave little weight to the subject's sale price. The subject's sale occurred in December 2013 which is dated and less likely to be reflective of market value as of the January 1, 2016 assessment date. The Board also gave less weight to the board of review comparables #3, #4 and #5 based on their dissimilar style or larger dwelling size when compared to the subject. In addition, comparable #5 was a dated sale that occurred in November 2014.

The Board finds the best evidence of market value in the record are comparable sales #1 and #2 submitted by the board of review. Both comparables sold proximate in time to the assessment date at issue and were most similar to the subject in location, dwelling size, design, age and features. The comparables sold for prices of \$280,000 and \$304,000 or for \$147.91 and \$146.36 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$255,182 or \$136.61 per square foot of living area, including land, which falls below the best comparables sales in the record both on overall price and a price per square foot basis. The Board finds the most similar comparable sales in the record demonstrate the subject's 2013 sale price was not reflective of market value as of the January 1, 2016 assessment date and 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

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Member



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Member

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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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