



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

APPELLANT: David Magurno
DOCKET NO.: 16-06681.001-R-1
PARCEL NO.: 01-25-216-018

The parties of record before the Property Tax Appeal Board are David Magurno, the appellant, by attorney 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: \$28,850
IMPR.: \$109,490
TOTAL: \$138,340

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 is improved with a 2-story dwelling of frame construction with aluminum siding. The subject was built in 1999 and contains 3,533 square feet of living area. The subject features a partial basement with finished area, central air conditioning, a fireplace and a 3-car garage. The subject is situated on a site approximately 10,019 square feet in size located in Carol Stream, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument the appellant completed Section IV - Recent Sale Data of the appeal form reporting the subject was purchased from an individual on April 25, 2014 for \$425,000.¹ The sale was through a realtor, was not between family or related corporations, was advertised for sale through the Multiple Listing Service, and was on the market 6 days. The appellant submitted a Property Detail sheet as well as a Real Estate Transfer Declaration confirming the sale price of \$395,000

¹ The subject's sale price is \$395,000 based on the Real Estate Transfer Declaration and the Property Detail Sheet.

in April 2014. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$131,667 which reflects the subject's sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,340. The subject's assessment reflects a market value of \$415,560 or \$117.62 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 six sales comparables. The comparables are described as 2-story aluminum-sided frame dwellings located within 0.32 of a mile from the subject. The dwellings were built in 1999 or 2000 and range in size from 3,239 to 3,878 square feet of living area. The comparables all feature basements, one with finished area, central air conditioning, fireplaces, two or three-car garages. The sites range in size from 10,019 to 11,610 square feet of land area. The comparables sold from June 2014 to October 2015 for prices ranging from \$390,000 to \$465,000 or from \$113.46 to \$128.28 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 overvaluation as the basis of the appeal. 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.

The appellant completed Section IV - Recent Sale Data of the appeal form reporting the subject was purchased on April 25, 2014. The Board gives less weight to this evidence due to the sale date which is not as proximate in time to the assessment date as the comparables submitted by the board of review.

The board of review submitted six sales for the Board's consideration. The Board gives less weight to board of review comparables #2, #4 and #5 due to sale dates which are not as proximate in time to the assessment date as board of review comparables #1, #3 and #6. The Board finds board of review comparables #1, #3 and #6 are similar to the subject in location, age, style, dwelling size, site size and most features. These three comparables sold in October 2015 for prices ranging from \$390,000 to \$457,000 or from \$113.46 to \$128.48 per square foot of living area including land. The subject's assessment reflects a market value of \$415,560 or \$117.62 per square foot of living area, land included, which is within the range established by the most similar comparables in the record. After considering adjustments to these comparables for differences to the subject, the Board finds the subject's assessment is supported. Based on this market value evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not 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 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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