



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

APPELLANT: Robert Wagner
DOCKET NO.: 16-06683.001-R-1
PARCEL NO.: 03-18-416-006

The parties of record before the Property Tax Appeal Board are Robert Wagner, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$47,740
IMPR.: \$121,550
TOTAL: \$169,290

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 wood siding exterior construction with 4,067 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 782 square foot attached garage. The property has a 12,065 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within 8 blocks from the subject. Comparable #2 is located next door to the subject. The comparables are situated on sites ranging in size from 5,289 to 7,112 square feet of land area and are improved with two-story dwellings of brick exterior construction that were built in 1989 or 2007. The dwellings range in size from 3,412 to 4,156 square feet of

living area. Each comparable has a partial or a full unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 506 to 603 square feet of building area. The comparables sold from December 2014 to June 2015 for prices ranging from \$375,000 to \$438,000 or from \$104.09 to \$109.91 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,290. The subject's assessment reflects an estimated market value of \$508,531 or \$125.04 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for DuPage County of 33.29%.

In response to the appellant's evidence the board of review argued appellant's comparables were under foreclosure and comparable #1 needed "repairs" per the Realtor.com printout associated with the sale submitted by the board of review.

In support of the subject's assessment, the board of review submitted information on six comparable sales, four of which are located in the subject's subdivision. The comparables are situated on sites ranging in size from approximately 2,688 to 14,040 square feet of land area and are improved with two-story dwellings of brick or brick and frame exterior construction that were built from 1986 to 1990. The dwellings range in size from 2,358 to 3,885 square feet of living area. The comparables each have a partial or a full unfinished basement, central air conditioning, one fireplace and a garage that ranges in size from 440 to 768 square feet of building area. The comparables sold from July 2015 to October 2016 for prices ranging from \$375,000 to \$540,000 or from \$124.88 to \$159.03 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission noting the evidence is based on "raw and unconfirmed sales" and sales #2 through #6 have significantly smaller dwelling sizes than the subject's dwelling size.

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 no reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 and the board of review comparables #2 through #6 due to their smaller dwelling sizes when compared to the subject. The Board also gave less weight to the appellant's comparable #1 as it sold in December 2014, not as proximate in time to the January 1, 2017 assessment date as other sales in the record.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #2 along with board of review comparable #1. These two comparables sold more proximate in

time to the assessment date at issue and are most similar to the subject in location, design, dwelling size, age and features. The comparables sold in May 2015 and February 2016 for prices of \$438,000 and \$540,000 or for \$105.39 and \$139.00 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$508,531 or \$125.04 per square foot of living area including land, which falls between the two best comparables sales in the record both on overall value and a price per square foot. 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 therefore, 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.



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: June 16, 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

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

APPELLANT

Robert Wagner, by attorney:
Joanne Elliott
Elliott & Associates, P.C.
1430 Lee Street
Des Plaines, IL 60018

COUNTY

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