



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

APPELLANT: Matthew Ordway
DOCKET NO.: 16-06685.001-R-1
PARCEL NO.: 09-07-108-032

The parties of record before the Property Tax Appeal Board are Matthew Ordway, the appellant, by Michael 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: \$75,500
IMPR.: \$251,810
TOTAL: \$327,310

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 part two-story and part one-story single-family dwelling of frame and brick exterior construction situated on a 15,000-square foot lot. The dwelling was built in 1955 and extensively remodeled and enlarged in 2015. The dwelling contains 3,834 square feet of living area. Features of the home include a partial basement with a 50% finished area, central air conditioning, a fireplace and a 514-square foot garage. The dwelling is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited information on three comparable sales. The comparables are located from .5 of a mile to 1.6 miles from the subject and situated on lots containing from 7,598 to 24,800 square feet of land area. None of the comparables are located in the same neighborhood as the subject. The comparables consist of part two-story and part one-story single-family dwellings of brick or

frame exterior construction. The comparables were built from 1924 to 1989 and remodeled from 1992 to 2009. The dwellings range in size from 3,392 to 3,649 square feet of living area. The comparables have partial basements, one with a finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 621 to 897-square feet of building area.¹ Appellant's attorney also submitted a brief in support of his complaint and MLS listing sheets for all three comparable properties. The listing sheets provide details regarding the appliances, flooring and landscaping of the comparables and disclose that comparable #2 has an inground pool. Similar details were not provided for the subject property. The comparables sold from February to October 2015 for prices ranging from \$737,500 to \$840,000 or from \$215.13 to \$235.89 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$284,114 reflecting a market value of approximately \$852,427 or \$222.33 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$327,310. The subject's assessment reflects a market value of approximately \$983,208 or \$256.44 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 four comparable sales, all located in the same neighborhood as the subject. The dwellings are situated on lots ranging in size from 6,600 to 18,000 square feet of land area. The comparables consist of one, part two-story and part one-story dwelling, two, part-two-story, part three-story, and part one-story dwellings, and one, part two-story and part three-story single-family dwelling of frame exterior construction. The homes were built from 2009 to 2016 and range in size from 3,628 to 4,403 square feet of living area. Two comparables have full finished basements and two comparables have full basements with finished areas. All of the comparables have central air conditioning, one or two fireplaces, and a garage ranging in size from 475 to 762-square feet of building area. The comparables sold from June 2014 to December 2015 for prices ranging from \$1,125,000 to \$1,550,000 or from \$296 to \$364 per square foot of living area, including land. The board of review also submitted a copy of the property record cards and PTAX-203 for each of appellant's comparables and board of review comparables along with a memo distinguishing the features of each of the comparables from the subject. Based on the foregoing 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

¹ Some the details submitted by the appellant's attorney and the board of review are inconsistent. The Board has supplemented the details with the information noted on the board of review's grid analysis and property record cards.

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 presented sales data for seven suggested comparable properties for the Board's consideration. Appellant's comparable #3 received reduced weight by the Board as it is an older dwelling when compared to the subject. Board of review comparables #1, #2 and #3 received reduced weight by the Board as they are all new construction dissimilar to the subject which was originally built in 1955 and remodeled in 2015. The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and board of review comparable #4 as these dwellings are most similar to the subject in land area, age, dwelling size, foundation type, and most features. These comparables sold from June 2014 to May 2015 for prices ranging from \$737,500 to \$1,125,000 or from \$215.13 to \$310.09 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$983,208 or \$256.44 per square foot of living area, including land. After making adjustments for differences in some features and for appellant's comparables being located in different neighborhoods than the subject, the Board finds a reduction in the subject's assessment is not justified based on the best comparable sales in this record.

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

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: November 20, 2018



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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