



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

APPELLANT: Front Door Real Estate  
DOCKET NO.: 16-06757.001-R-1  
PARCEL NO.: 05-16-337-019

The parties of record before the Property Tax Appeal Board are Front Door Real Estate, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$21,520  
**IMPR.:** \$43,140  
**TOTAL:** \$64,660

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 frame construction with 2,098 square feet of living area. The dwelling was constructed in 1911. Features of the home include a basement of which 613 square feet is finished, central air conditioning and a two-car garage of 564 square feet of building area. The property has a 10,873 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited evidence disclosing the subject property was purchased on September 16, 2015 for a price of \$194,000. The appellant partially completed Section IV – Recent Sale Data of the appeal petition reporting the property was not a sale between family or related corporations and that the property was advertised for sale with the Multiple Listing Service. Supporting documentation included a copy of the Settlement Statement reiterating the purchase price and the

settlement date. A copy of a listing sheet indicates the property was on the market for 43 days and was REO/Lender Owned property. Based on this evidence, the appellant requested a reduction in the subject's 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 \$127,850. The subject's assessment reflects a market value of \$384,049 or \$183.05 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 response to the appeal, the board of review submitted a memorandum and data gathered by the township assessor's office. The assessor noted that the subject's closing statement did not reflect payment of commissions and therefore, the sale of the subject was not an arm's length sale transaction. A copy of the applicable Real Estate Transfer Declaration purportedly indicated the property was transferred by Special Warranty Deed; the attached documentation, however, depicts transfer via Warranty Deed and that the property was advertised prior to sale. The assessor also provided data on a building permit that was obtained in January 2016 for a kitchen remodel, bath remodel, deck repair and painting for an improvement cost of \$6,000. Finally, a 2016 Multiple Listing data sheet depicts the renovations done to the subject property with a reported sale price in December 2016 for \$336,500.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five comparable sales. The comparables are each located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame dwellings that were built between 1887 and 1917. The homes range in size from 1,631 to 1,850 square feet of living area with basements, three of which have finished area. Four of the comparables have central air conditioning and each has a one-car or a two-car garage. The comparables sold between July 2013 and June 2015 for prices ranging from \$325,000 to \$405,000 or from \$ 185.29 to \$218.92 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that the basis of appeal was recent sale, the evidence included that the property was advertised and was not sold between related parties. The appellant contends, therefore, the sale was an arm's length transaction and further contends that compulsory sales such as short sales, foreclosures and/or sheriff sales are all considered valid sales, when as here, the elements of an arm's length sale are met. The appellant further contends that the board of review submission is not responsive or relevant to this appeal basis. (Citing provisions of the administrative rules and the Property Tax Code). Should the Board consider the board of review's comparable sales as relevant evidence, the appellant contends comparable sales #1, #2 and #5 did not occur proximate in time to the valuation date and should be given no weight. Counsel for the appellant also argues that comparable sales #3 and #4 are each smaller than the subject. As such, the appellant contends that the comparables are not similar enough to the subject property to overcome the sale price of the subject.

The appellant did not respond to the data concerning remodeling of the subject property.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

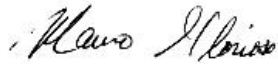
As an initial matter, the Property Tax Appeal Board finds that the appellant made a market value argument contending that the recent sale price of the subject property is the best indication of its value. In response thereto, the DuPage County Board of Review provided data concerning the subject property along with comparable market value evidence of recent sales of similar properties. To the extent that the board of review presented data concerning comparable sales, given that both parties presented market value based arguments of recent sale and comparable sales, the Property Tax Appeal Board finds that the appellant's contention that the administrative rules and/or statutory authority of the Board have been violated by the evidentiary filing made by the board of review lacks merit.

The Board finds the best evidence of market value in the record to be the subject's recorded September 2015 purchase price of \$194,000. The data indicates that any renovations to the subject property did not occur or were not authorized by building permit until after the January 1, 2016 assessment date at issue. Likewise the subject's December 2016 re-sale price is not an appropriate market value consideration for the subject property as of January 1, 2016 and the condition the property was in at that time.

On this record, the Board finds the best evidence of market value to be the purchase of the subject property in September, 2015 for a price of \$194,000. The appellant provided evidence demonstrating the sale had elements of an arm's length transaction in that the property was advertised prior to its sale and the sale did not occur between related parties or corporations. The Property Tax Appeal Board finds the purchase price of \$194,000 is below the market value reflected by the assessment of \$384,089.

The Board also finds the board of review did not present sufficient factual evidence to challenge the apparent arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value as of January 1, 2016. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: December 18, 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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