



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

APPELLANT: Michael Kavanaugh  
DOCKET NO.: 16-06760.001-R-1  
PARCEL NO.: 08-23-312-038

The parties of record before the Property Tax Appeal Board are Michael Kavanaugh, 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 **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:** \$54,110  
**IMPR.:** \$143,800  
**TOTAL:** \$197,910

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 part two-story, part one-story single-family dwelling of frame exterior construction situated on a 12,714-square foot lot. The dwelling was built in 2003 and contains 3,785 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace, a 528-square foot inground swimming pool, and a 680-square foot garage. The dwelling is located in Woodridge, Lisle 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.<sup>1</sup> The appellant's attorney failed to provide any specifics regarding the comparables' story height, design, exterior construction, foundation type or features such as central air conditioning, fireplaces and/or garages for a

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<sup>1</sup> The Board supplemented the descriptions of the comparables with more detailed information regarding their features presented on a grid analysis provided by the board of review.

comparative analysis. The comparables are located from .05 to .65 of a mile from the subject. Comparables #1 and #3 are situated on lots containing 10,007 and 8,778 square feet of land area, respectively.<sup>2</sup> The comparables consist of part two-story, part one-story single-family dwellings of frame or brick exterior construction which were built in 2001 or 2002. The dwellings range in size from 3,618 to 3,945 square feet of living area. The comparables have full finished basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 650 to 856-square feet of building area. Comparable #2 has a 512-square foot inground swimming pool. The comparables sold from December 2014 to August 2016 for prices ranging from \$420,000 to \$493,000 or from \$115.46 to \$135.55 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$439,341 or \$116.07 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 \$197,910. The subject's assessment reflects a market value of approximately \$594,503 or \$157.07 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. The properties are located from .01 of a mile to 1.03 miles from the subject. The dwellings are situated on lots ranging in size from 10,070 to 14,728 square feet of land area. The comparables consist of part two-story, part one-story single-family dwellings of frame, brick or brick and frame exterior construction. The homes were built from 1990 to 1999 and range in size from 3,126 to 3,810 square feet of living area. The comparables have full basements, three with finished areas, central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 674-square feet of building area. Comparable #2 has a 645-square foot inground swimming pool. The comparables sold from May 2015 to January 2016 for prices ranging from \$420,000 to \$690,000 or from \$134.31 to \$181.10 per square foot of living area, including land. The board of review also submitted a copy of the PTAX-203 for the sale of appellant's comparable #1 showing that it was a foreclosure sale. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal contending that the board of review's failure to respond or object to appellant's comparables should serve as an admission as to the validity thereof. Further, appellant contends that the board of review's comparables should be given less weight due to differences in size and age when compared to the subject. Appellant also argues that PTAB's practice of looking at the range established by the best comparable sales is not the best method of determining market value. Appellant contends that using the median sales price and price per square foot is a better method and supports a reduction in 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

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<sup>2</sup> No lot size was provided by either party for comparable #2.

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 presented sales data for eight suggested comparable properties for the Board's consideration. Appellant's comparable #1 received reduced weight by the Board as its 2014 sale is dated and thus less indicative of fair market value as of the subject's January 1, 2016 assessment date. Board of review's comparables #3, #4 and #5 received reduced weight by the Board as they are older dwellings with smaller dwelling sizes when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and board of review comparables #1 and #2 as these dwellings are most similar to the subject in location, design, dwelling size, foundation type, and most features. These comparables sold from July 2015 to August 2016 for prices ranging from \$420,000 to \$690,000 or from \$116.09 to \$181.10 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$594,503 or \$157.07 per square foot of living area, including land. After making adjustments for differences in some features, such as the lack of an inground pool on appellant's comparable #3 and board of review comparable #1, 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

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

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