



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

APPELLANT: Marissa Pawlik
DOCKET NO.: 17-04910.001-R-1
PARCEL NO.: 06-11-338-006

The parties of record before the Property Tax Appeal Board are Marissa Pawlik, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$59,770
IMPR.: \$207,230
TOTAL: \$267,000

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 2017 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 brick, stone or masonry construction with 3,210 square feet of living area. The dwelling was constructed in 2009. Features of the home include a basement and a two-car attached garage. The property has a 7,000 square foot site and is located in Elmurst, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on April 15, 2016 for a price of \$671,000 or \$209.03 per square foot of living area inclusive of the land. The seller was identified as the Bank of America. The appellant further indicated the property was sold through a Realtor and was advertised for sale in the Multiple Listing Service (MLS) for 21 days. To further document the sale the appellant submitted a copy of the settlement statement disclosing a

sales price of \$671,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$223,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,320. The subject's assessment reflects a market value of \$835,044 or \$260.14 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales identified by the township assessor. The comparables are improved with two-story dwellings that range in size from 3,326 to 3,627 square feet of living area. Two comparables are of frame & brick or stone construction and four comparables are brick, masonry or stone construction that were built from 2006 to 2014. Each comparable has a basement and a two-car garage. These properties have sites ranging in size from 7,000 to 7,280 square feet of land area. The comparables sold from May 2015 to July 2016 for prices ranging from \$825,000 to \$899,000 or from \$236.69 to \$260.88 per square foot of living area, including land. The board of review evidence included a map depicting the location of its comparables in relation to the subject property.

The board of review grid analysis has a notation that the subject's sale was not an arm's length transaction and the assessor's sales confirm value. The board of review contends the evidence shows the subject property's assessed value is a reasonable one.

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 evidence in the record supports a reduction in the subject's assessment.

The appellant provided evidence disclosing the subject property was purchased in April 2016 for a price of \$671,000 or \$209.03 per square foot of living area, including land. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market in the MLS and had been on the market for 21 days. However, the property was sold by the Bank of America, which raises an issue as to the arm's length nature of the transaction. Furthermore, the Board finds the subject's sales price is significantly below that of the comparables presented by the board of review which further calls into question the arm's length nature of the transaction. Nevertheless, the Board gives some weight to the sale of the subject property, which has a purchase price significantly below the market value reflected by the assessment.

The board of review provided comparables that were relatively similar to the subject property in age, construction and features. Each dwelling is larger than the subject dwelling. Based on the

map provided by the board of review, board of review comparables #1, #2, #4 and #5 are most similar to the subject in location. These four comparables sold for prices ranging from \$237.66 to \$249.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$260.14 per square foot of living area, including land, which is above the range established by the best comparable sales in this record.

After considering the sale of the subject property and the sales provided by the board of review, the Board finds a reduction in the subject's assessment is 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: July 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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