



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

APPELLANT: Eric Tutterow
DOCKET NO.: 17-05053.001-R-1
PARCEL NO.: 05-15-402-013

The parties of record before the Property Tax Appeal Board are Eric Tutterow, the appellant; 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: \$29,380
IMPR.: \$76,870
TOTAL: \$106,250

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 1.5-story frame dwelling with 1,385 square feet of living area. The dwelling was constructed in 1917. Features of the home include an unfinished basement, central air conditioning, and a 528-square foot garage. The property has a 10,691-square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a spreadsheet containing four comparable sales located from one block to 1.7 miles from the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The parcels consist of lots ranging in size from 7,277 to 13,293 square feet of land area and are improved with one-story or two-story dwellings of vinyl-siding or wood-siding exterior construction. The homes range in size from 1,538 to 1,680 square feet of living area and range in age from 61 to 115 years old. The homes each feature an unfinished basement, central air conditioning, and a 1-car or a 2-car garage. Three comparables each have a fireplace. The

sales of the comparables occurred from November 2017 to March 2018 for prices ranging from \$240,000 to \$270,000 or from \$142.86 to \$174.25 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$83,610 to reflect a market value of \$250,855 or \$181.12 per square foot of living area, including land, at the statutory level of assessment of 33.33%.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,250. The subject's assessment reflects a market value of \$318,782 or \$230.17 per square foot of living area, land included, when applying the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review, through the township assessor, submitted a memorandum contending that none of the appellant's comparables are of the same 1.5-story style/design as is the subject, and noted other features dissimilar to the subject.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on the subject along with appellant's four sale comparables and the assessor's five sale comparables. The board of review sale comparable are located from .22 to .83 of a mile from the subject property and in the same neighborhood code as the subject as defined by the local assessor. The parcels are improved with 1.5-story frame dwellings that were constructed from 1922 to 1930. The dwellings are situated on sites ranging in size from 8,238 to 10,035 square feet of land area and contain from 1,143 to 1,820 square feet of living area. The homes each feature a basement with two having finished areas; four homes have central air conditioning; two homes each have a fireplace; and each property has a garage ranging in size from 440 to 656 square feet of building area. The sales of the comparables occurred from April 2015 to June 2017 for prices ranging from \$315,400 to \$480,000 or from \$232.62 to \$275.94 per square foot of living area, including land.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 a reduction in the subject's assessment is not warranted.

¹ In his appeal form, the appellant requested a reduction to the subject's land assessment but did not submit any evidence of land sales, did not present any arguments for a reduction in the land assessment, and did not mark assessment inequity as an alternate basis for the appeal. As a result, the Board will not give consideration to the appellant's request for a reduction in the subject's land assessment.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables based on their dissimilar 1-story and 2-story designs, when compared to the subject's 1.5-story style. Additionally, appellant's comparable sales #1 and #2, along with board of review comparables #3 and #4, sold in 2015 and 2018 respectively, which is less proximate in time to the subject's January 1, 2017 assessment date at issue and thus are less likely to reflect the subject's market value as of that date.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #5 which are most similar to the subject in terms of location, lot size, dwelling size, design, foundation, and most features. These comparable also sold more proximate to the subject's assessment date at issue. However, board of review comparable sales #1 and #2 each have finished basement area, superior to the subject's unfinished basement, requiring downward adjustments in order to make these comparables more equivalent to the subject. The best comparables in this record sold from April 2016 to June 2017 for prices ranging from \$315,400 to \$414,000 or from \$232.62 to \$275.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$318,782 or \$230.17 per square foot of living area, land included, which is within the range established by the best comparable sales in this record on an overall basis and below the range on a per square foot basis.

After considering adjustments to the comparables for differences in some features such as finished basement area, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its assessment is supported and, therefore, no reduction in the subject's assessment 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: September 15, 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

Eric Tutterow
1823 E Liberty Drive
Wheaton, IL 60187

COUNTY

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