



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

APPELLANT: Holly Rogers
DOCKET NO.: 17-05150.001-R-1
PARCEL NO.: 05-07-209-003

The parties of record before the Property Tax Appeal Board are Holly Rogers, 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 **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: \$31,860
IMPR.: \$33,130
TOTAL: \$64,990

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 split-level dwelling of frame exterior construction with 1,438 square feet of living area. The dwelling was constructed in 1970. Features of the home include a partial basement and finished lower level, central air conditioning and an attached two-car garage. The property has a 21,400 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation and a lack of assessment uniformity concerning the improvement assessment as the bases of the appeal. In part, for overvaluation, the appellant completed Section IV – Recent Sale Data of the petition reporting that the subject property was purchased on September 3, 2017 for \$195,000. The appellant indicated that the property was sold by Russell and Steven Wood, the parties to the transaction were not related and the property was sold through a Realtor, who advertised the property for an unknown period of time. The copy of the real estate contract set forth the sales price of \$195,000 and the appellant also

submitted a copy of the subject's PTAX-203 Illinois Real Estate Transfer Declaration depicting that the property was not advertised prior the transaction and transferred via Trustee Deed. A copy of the related Settlement Statement further reiterated the purchase price and date of the transaction along with depicting the payment of a commission to Coldwell Banker.

In further support, the appellant submitted a grid analysis with information on four comparable properties with both sales and equity data. The properties are located from within .7 of a mile from the subject. The parcels range in size from 17,213 to 21,977 square feet of land area and have each been improved with either a 1.5-story or a split-level dwelling of frame or frame and brick exterior construction. The homes were built from 1952 to 1975 and range in size from 1,260 to 1,752 square feet of living area. Three of the comparables have a basement/lower level, one of which has finished area. Two of the comparables have central air conditioning and two comparables each have a fireplace. Each property has a garage ranging in size from 484 to 576 square feet of building area. The comparables sold from April 2016 to October 2017 for prices ranging from \$150,000 to \$187,500 or from \$95.12 to \$142.06 per square foot of living area, including land. The comparables have improvement assessments ranging from \$38,220 to \$86,760 or from \$30.33 to \$56.81 per square foot of living area.

Based on this evidence, the appellant requested a total assessment reduction to \$65,000 which would reflect a market value of approximately \$195,000, including land, at the statutory level of assessment of 33.33%. The appellant requested a reduced improvement assessment of \$33,140 or \$23.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,060. The subject's assessment reflects a market value of \$318,212 or \$221.29 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. The subject property has an improvement assessment of \$74,200 or \$51.60 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum and data gathered by the Milton Township Assessor's Office. It was asserted that the subject property "was not advertised for sale." In addition, as to the comparables presented by the appellant, sale #2 was reportedly a bank REO transaction and was "not an arm's length transaction"; furthermore, this property resold in late 2017 for a much higher sale price. As to appellant's comparable #4, this is a dissimilar 1.5-story dwelling that is much older than the subject and lacks a basement and, lastly, comparable #1 does not have finished basement area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted two separate spreadsheets with information on five comparable sales and five equity comparables.

As to market value, the assessor set forth five properties located within .3 of a mile from the subject. The comparable parcels range in size from 11,578 to 21,037 square feet of land area which have been improved with split-level dwellings of frame or frame and masonry exterior construction. The homes were built from 1962 to 1969 and range in size from 1,092 to 1,631 square feet of living area. Each dwelling has a basement/lower level with finished area, central

air conditioning and a two-car garage. Two comparables each have a fireplace. The comparables sold from May 2016 to December 2017 for prices ranging from \$265,000 to \$410,000 or from \$230.51 to \$255.61 per square foot of living area, including land.

As to the equity argument, the assessor set forth five properties located within .26 of a mile from the subject. The comparables are improved with split-level frame dwellings that were built from 1960 to 1970. The homes range in size from 1,121 to 1,394 square feet of living area and feature basements/lower levels with finished area. Each home has central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$59,810 to \$74,650 or from \$52.74 to \$60.65 per square foot of living area.

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

In written rebuttal, the appellant contended that from January 1, 2015 to December 31, 2017, the township assessor's office reflects 92 sales of split-level dwellings in the subject's neighborhood. Board of review comparable sale #4 is the highest priced sale of similar properties in the subject's neighborhood and sale comparables #3, #2 and #1 are the 18th, 20th and 21st highest sale prices of the 92 area sales of split-level dwellings, respectively. The appellant contends these comparable properties have been updated, remodeled and include various upgrades and additions which are not present on the subject property.

Besides reiterating an assertion that the appellant's comparables are located in the subject's neighborhood and sold within the relevant time period, the appellant also submitted a spreadsheet of four additional comparable properties. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of **new evidence** such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)) [Emphasis added]. In light of these rules, the Property Tax Appeal Board has not considered the additional comparables submitted by appellant in conjunction with her rebuttal argument.

In addition, the appellant's rebuttal cover letter made a request to supplement her filing "with an affidavit from the sellers referencing the property was indeed listed and marketed by a Realtor." The appellant further noted that the Realtor represented both parties and earned a commission which is shown on the Settlement Statement.

Conclusion of Law

The appellant contends in part 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 appellant contends in part that the subject's assessment should be reduced based on the purchase price of the subject property and lack of uniformity in assessments of similar properties

contained in the record. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on grounds of overvaluation.

The evidence disclosed that the subject was purchased in September 2017, nine months after the assessment date of January 1, 2017, for a price of \$195,000. The information provided by the appellant indicates the sale had the elements of an arm's length transaction having unrelated parties and having a Realtor who earned a commission. While the board of review presented five sales comparables for consideration at prices ranging from \$265,000 to \$410,000, the Property Tax Appeal Board finds that these properties differed from the subject in age, size and/or features.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club v. Property Tax Appeal Board, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353 (1994); see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1st Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945). In light of this holding, the comparable sales submitted by both parties have been given less weight.

The Board finds the best evidence of the subject's fair market value in the record is the September 2017 purchase for \$195,000. The Property Tax Appeal Board finds the sale was not a transfer between family or related parties and the property was sold by a Realtor who earned a commission. Furthermore, the Board finds there is no evidence in the record that the sale price was not reflective of the subject's market value. Moreover, the board of review did not adequately contest the arm's-length nature of the subject's sale, thus, based on the foregoing facts, the Property Tax Appeal Board finds the subject's sale price of \$195,000 was arm's-length in nature.

Based on the foregoing analysis, the Property Tax Appeal Board finds the subject property had a market value of \$195,000 on January 1, 2017. Since the subject's assessment reflects a substantially higher estimated market value of \$318,212, the Board finds that a reduction is warranted.

The appellant also asserted in part unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing

evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds after having adjusted the subject's improvement assessment based on its market value, no further reduction based on assessment inequity is warranted on this record.

In conclusion, the Board finds the appellant demonstrated overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted on grounds of overvaluation. Since market value has been established, the three-year median level of assessments for DuPage County for 2017 of 33.33% shall be applied.

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: February 16, 2021



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

Holly Rogers
9002 Tartan Ridge
Huntersville, NC 28078

COUNTY

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