



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

APPELLANT: Alli Brennan
DOCKET NO.: 17-05162.001-R-1
PARCEL NO.: 05-08-108-026

The parties of record before the Property Tax Appeal Board are Alli Brennan, the appellant, by Dennis D. Koonce, Attorney at Law, in Frankfort, 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: \$35,290
IMPR.: \$74,380
TOTAL: \$109,670

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 and cedar exterior construction with approximately 2,626 square feet of living area.¹ The dwelling was constructed in 1971. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 2.5-car garage. The property has an approximately .6-acre 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 completed Section IV – Recent Sale Data and submitted evidence disclosing the subject property was purchased on June 24, 2016 for a price of \$329,000. The appellant reported the parties to the transaction were not related and the property was sold by a Realtor from Baird & Warner,

¹ Descriptive details of the subject have been drawn from the Multiple Listing Service (MLS) data sheet supplied by the appellant. The appellant failed to complete Section III of the appeal concerning the subject and the board of review failed to provide a copy of the subject's property record as required by the procedural rules.

agent Denise Gill. The property was advertised for a period of 2 days as shown by the MLS data sheet submitted with the appeal. Also submitted was a copy of the Settlement Statement reiterating the sale date and price and depicted the payment of commissions related to the sale. 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 \$114,230. The subject's assessment reflects a market value of \$342,724, 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 a memorandum contending that the subject's assessment was reduced to the 2016 sale price and "the 2017 Supervisor of Assessments Equalization factor for Milton Township was added to this reduced assessment for the 2017 Tax Year." The board of review noted this factor was applied to all property in Milton Township.

In addition, the board of review submitted a memorandum prepared by the Milton Township Assessor's Office along with a copy of the PTAX-203 Illinois Real Estate Transfer Declaration depicting the June 2016 sale of the subject for \$329,000 and that the property was advertised. The assessor indicated that the subject's 2016 assessment was reduced to the purchase price, but the 2017 assessment was increased by the Milton township equalization factor of 4.16%.

Based on the foregoing evidence and argument, the board of review contends that the subject property "is assessed at 1/3 market value plus Milton Township's 2017 equalization factor" and thus the subject's assessment should 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record to be the purchase of the subject property in June 2016 for a price of \$329,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. 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 and the documentation established that the property had been advertised on the open market with the MLS and it had been on the market for 2 days.

In further support of the transaction, the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration showing the sale price and that the property was advertised prior to sale.

The Board further finds the purchase price of \$329,000 is below the market value reflected by the assessment of \$342,724. The Property Tax Appeal Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or any market value evidence to support the subject's estimated market value as reflected by its assessment.

Based on this record, the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.²

² As the DuPage County Board of Review rounds assessments to the nearest \$10 increment, this practice has likewise been applied to the appellant's assessment request.

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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