



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

APPELLANT: Kent & Christine Gladish
DOCKET NO.: 17-05178.001-R-1
PARCEL NO.: 05-11-105-003

The parties of record before the Property Tax Appeal Board are Kent & Christine Gladish, the appellants; 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: \$65,000
IMPR.: \$70,000
TOTAL: \$135,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame construction with 2,082 square feet of living area. The dwelling was constructed in 1908. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 308 square foot garage. The property has a 17,071 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity to both the land and improvements as the bases of the appeal. In support of these arguments, the appellants submitted information¹ on three comparables that are located from half of a block to 1 mile from the subject. The comparables have sites ranging in size from 7,573 to 19,570 square feet of land area. The comparables consist of two-story dwellings of frame or stucco exterior construction ranging in size from 1,632 to 2,046 square feet

¹ The appellant submitted Multiple Listing Service (MLS) sheets associated with the sale of each comparable.

of living area that were built from 1905 to 1926. The comparables each feature a basement with two having finished area; three comparables each have central air conditioning and one or two fireplaces; and each comparable has a garage ranging in size from 252 to 528 square feet of building area. The comparables sold from April 2015 to November 2017 for prices ranging from \$337,000 to \$406,000 or from \$171.07 to \$223.65 per square foot of living area, including land. The comparables have land assessments ranging from \$38,640 to \$91,080 or from \$2.87 to \$6.23 per square foot of land area and improvement assessments ranging from \$35,650 to \$98,230 or from \$21.84 to \$53.85 per square foot of living area.²

The appellants also attached the listing and history report of the subject that shows the subject has been listed on the market for 257 days since March 30, 2017. The starting list price was \$489,000 and was slowly reduced to a price of \$387,500 with no offers received. The appellants stated the feedback from potential buyers is that the subject is located on a busier street that is adjacent to an office/commercial building, across the street from an elementary school and one block south of a property that is proposed for a 24 hour gas station³ which has been a source of contention in the village. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,970. The subject's assessment reflects a market value of \$530,963 or \$255.03 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 a land assessment of \$93,330 or \$5.47 per square foot of land area and an improvement assessment of \$83,640 or \$40.17 per square foot of living area.

In response to the appellants' submission, the board of review through the township assessor submitted a memorandum critiquing the appellants' comparables. As to the appellants' overvaluation argument, appellants' comparable #3 was purchased and subsequently flipped by an LLC and is now contingent for resale at \$654,900. As to the equity argument, appellant's comparables #3 and #4 are located in a different neighborhood than the subject. In support of its contention of the correct assessment, the board of review submitted information on seven comparables that share the same neighborhood code as the subject as assigned by the township assessor and located within .6 of a mile from the subject. The comparables have sites ranging in size from 5,879 to 23,637 square feet of land area. The comparables consist of two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,712 to 2,564 square feet of living area. The dwellings were built from 1916 to 1928. Each comparable features a basement, with five having finished area; central air conditioning and a one-car to a three-car garage ranging in size from 220 to 628.⁴ Six comparables each have one or two fireplaces. Comparables #1 through #4 sold from July 2015 to June 2017 for prices ranging from \$525,000 to \$786,000 or from \$269.23 to \$370.14 per square foot of living area,

² The appellant incorrectly reported the assessments for comparables #1, #3 and #4. The correct 2017 assessment information was gleaned from the spreadsheet provided by the Milton Township Assessor.

³ The appellant submitted a Google Map that displays the location of the subject property in relation to the Glen Ellyn School District building, Glen Ellyn Elementary School building and proposed 24-hour gas station.

⁴ The property record submitted by the board of review indicates comparable #6 has a two-car basement garage but does not show the size in terms of square footage.

including land. The comparables have improvement assessments ranging from \$89,790 to \$217,600 or from \$52.45 to \$93.11 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record disclosed the subject property had been listed for sale in the Multiple Listing Service beginning on March 30, 2017 for a price of \$489,000 and had its last price reduction on March 15, 2018 to a price of \$387,500. The Board finds the appellants listed the property for an amount below the market value reflected by the subject's assessment. Typically, the listing price sets the upper limit of value. The board of review did not dispute the fact the subject property was listed on the open market. Based on this record, the Board finds the appellants demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified.

The appellants also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains ten assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: August 18, 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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