



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

APPELLANT: Jack M. Domingo
DOCKET NO.: 17-05349.001-R-1
PARCEL NO.: 01-21-205-002

The parties of record before the Property Tax Appeal Board are Jack M. Domingo, the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia, LLP in Chicago; 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: \$40,440
IMPR.: \$127,230
TOTAL: \$167,670

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 part two-story and part one-story dwelling of frame and brick exterior construction with 3,929 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a garage containing 884 square feet of building area.¹ The property has a 43,842 square foot site and is located in Wayne, Wayne Township, DuPage County.

The appellant appeared for hearing virtually before the Property Tax Appeal Board through attorney Brianna Golan, of Golan Christie Taglia, LLP contending overvaluation as the basis of the appeal. Besides providing comparable sales data, the appellant also submitted property

¹ Some descriptive information was gleaned from the subject's property record card submitted by the board of review.

information sheets obtained from the Township Assessor's Office, and copies of deeds associated with the three comparable sales.

At the hearing, the only person present on behalf of the appellant was attorney Golan. In accordance with Section 16-170 of the Property Tax Code (35 ILCS 200/16-170) and in accordance with the appellant's request for an in person hearing set forth on the appellant's Residential Appeal petition filed by counsel, the Property Tax Appeal Board scheduled this matter for a virtual hearing with the use of the WebEx virtual platform pursuant to notice from the Property Tax Appeal Board. Neither party objected to the virtual hearing format.

In support of overvaluation argument, attorney Golan summarized the evidence submitted on behalf of the appellant which consisted of three comparable sales. The location, neighborhood code, proximity to the subject, lot size, and basement/foundation type of the comparables was not disclosed. These properties were each improved with a one-story or a two-story dwellings of masonry exterior construction ranging in size from 3,699 to 4,747 square feet of living area. The homes ranged in age from 16 to 20 years old and each featured air conditioning and a 3-car garage. The comparables sold from August 2015 to October 2017 for prices ranging from \$400,000 to \$510,000 or from \$107.44 to \$108.14 per square foot of living area, including land. Attorney Golan noted that the comparable properties were selected based on their similarities to the subject and asserted that the subject is older but assessed at a higher per square foot rate relative to the comparable properties. Counsel for the appellant also argued that the subject's assessment should be based on the average price per square foot of the three comparable properties.

Based on the evidence submitted, attorney Golan requested the subject's assessment be reduced to \$141,116 to reflect a market value of \$423,390 or \$107.76 per square foot of living area, including land, which represents the average sale price of the three comparable properties on a per square foot basis at the statutory level of assessment of 33.33%..

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,670. The subject's assessment reflects a market value of \$503,060 or \$128.04 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 five comparable sales located from .07 to .93 of a mile from the subject property. These properties have sites ranging from 40,109 to 100,006 square feet of land area and were each improved with a two-story or a part two-story and part one-story dwelling of brick, frame, stucco, or "other" exterior construction ranging in size from 3,216 to 4,946 square feet of living area. The dwellings were built from 1987 to 2008. Each home features a basement with one being partially finished. Each dwelling also features central air-conditioning, one or two fireplaces, and a garage ranging in size from 660 to 1,291 square feet of building area. The comparables sold from April 2016 to June 2017 for prices ranging from \$541,000 to \$925,000 or from \$142.89 to \$187.02 per square foot of living area, including land.

In addition, the board of review submitted a copy of the “Assessor’s Notes for Board of Review” and the “Assessed Value and Sale Prices Ranges” prepared by Mr. Brian Dixon of the Wayne Township Assessor’s Office. The board of review also submitted property record cards, Illinois Real Estate Transfer Declaration (PTAX-203) forms, and Deeds associated with the sale of each comparable property.

At the hearing, the board of review was represented by one of its members, Mr. Carl Peterson. The board of review called as its witness Mr. Brian Dixon, who testified that he prepared all the evidentiary documents submitted on behalf of the board of review.

As stated in the Assessor’s Notes, Mr. Dixon critiqued the three comparable sales submitted by the appellant contending that the comparable #1 sale occurred in late 2017, comparable #2 was a ranch-style home, dissimilar to the subject, and comparable #3 was sold in 2015, less proximate in time to the subject’s assessment date. Additionally, appellant’s comparable #3 had “condition problems” even in 2017 which was verified by visual inspection for which the property was receiving a reduced assessment.

With respect to the board of review evidence, Mr. Dixon testified that the comparable sales submitted by the board of review are more similar to the subject and support the subject’s assessment. Notably, Mr. Dixon argued that board of review comparables #3 and #5 were most similar to the subject in size, age, and style.

Under cross-examination, Mr. Dixon explained that while board of review comparable #3 was located in West Chicago and the subject property is in Wayne, the two properties share the same market area, are both in unincorporated areas, and are in close physical proximity to each other, therefore there are no distinguishing factors to affect their market value.

Based on this testimony and evidence, the board of review requested a confirmation of the subject’s assessment.

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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant’s application of the average sale price per square foot of living area, including land, of the comparables deemed best in determining fair market value for the subject. Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the average sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v.

Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles, there is no indication that the average sale price per square foot is the fundamental or primary means to determine market value.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables due to lack of descriptive data with regard to their neighborhood codes, proximity to the subject, lot sizes, and basement/foundations in order for the Board to conduct a meaningful comparative analysis. Additionally, appellant's comparable #2 has a dissimilar ranch-style design compared to the subject, and comparable #3 sold in August 2015, less proximate in time to the January 1, 2017 assessment date at issue and thus less likely to be reflective of the subject's market value than the remaining comparable sales in the record. The Board also gave less weight to board of review comparables #1 and #2 due to their significantly larger dwelling and/or lot sizes relative to the subject.

The Board finds the best evidence of market value to be the board of review comparables #3, #4, and #5 which were most similar to the subject in location, lot size, design, age, and most features. However, board of review comparable #4 has a finished basement area and smaller dwelling size when compared to the subject which would require adjustments to make this comparable more equivalent to the subject. These three most similar comparables sold from April to August 2016 for prices ranging from \$541,000 to \$565,000 or from \$142.89 to \$168.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$503,060 or \$128.04 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on an overall value basis and on a per square foot basis. After considering adjustments to the best comparable properties in the record for differences from the subject, and based on the evidence and the testimony of the witness, the Board finds that the subject's assessment is well supported and a reduction in the subject's assessment is not 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:

May 18, 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

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