



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

APPELLANT: Annrita Mitchell
DOCKET NO.: 17-05378.001-R-1
PARCEL NO.: 01-02-405-018

The parties of record before the Property Tax Appeal Board are Annrita Mitchell, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman, 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: \$22,770
IMPR.: \$47,290
TOTAL: \$70,060

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 aluminum siding exterior construction that has 1,525 square feet of living area. The dwelling was built in 1978. The home features central air conditioning, a fireplace and a 324 square foot built in garage. The subject property has a 6,997 square foot site. The subject property is located in Wayne Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four comparable sales located in the same neighborhood code as the subject. The comparables consist of split-level dwellings of aluminum siding exterior construction that were built in 1977 or 1978. One comparable was reported to have a partial basement that is 50% finished while three comparables do not have a basement. The comparables have central air conditioning; two

comparables have a fireplace; and each comparable has a garage with 324 square feet of building area. The dwellings have 1,525 square feet of living area and are situated on sites that range in size from 6,689 to 8,233 square feet of land area. The comparables sold from June 2015 to May 2017 for prices ranging from \$177,000 to \$205,000 or from \$116.07 to \$134.43 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$70,060. The subject's assessment reflects an estimated market value of \$210,201 or \$137.84 per square foot of living area including land 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 support of the subject's assessment, the board of review submitted ten comparable sales located in the same neighborhood code and within .40 of a mile from the subject. The comparables consist of split-level dwellings of aluminum siding exterior construction that were built from 1976 to 1978. One comparable has a partial basement that is 50% finished; two comparables have a partial unfinished basement; and seven comparables do not have a basement. The comparables have central air conditioning; three comparables have a fireplace; and each comparable has a 324 square foot built in garage. The dwellings have 1,525 square feet of living area and are situated on sites that range in size from 6,688 to 11,350 square feet of land area. The comparables sold from April 2015 to May 2017 for prices ranging from \$212,000 to \$259,000 or from \$139.02 to \$169.84 per square foot of living area including land. Based on this evidence, the board of review requested 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted 14 comparable sales for the Board's consideration. The Board gave less weight to comparables #3 and #4 submitted by the appellant. Comparable #3 has a superior partial finished basement when compared to the subject, which lacks a basement. Comparable #4 sold in 2015, less proximate in time to the subject's January 1, 2017 assessment date to be considered a reliable indicator of market value. The Board also gave less weight to comparables #2, #5, #6, #7, and #10 submitted by the board of review. Comparables #2, #6 and #7 have a superior partial finished or unfinished basement when compared to the subject, which lacks a basement. Comparables #5 and #10 sold in 2015, less proximate in time to the subject's January 1, 2017 assessment date to be considered reliable indicators of market value. The Board finds the remaining seven comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from January 2016 to January 2017 for wide ranging prices from \$185,000 to \$259,000 or from \$121.31 to \$169.84 per square foot of living area including land. Removing the low and high sales results in a tighter

range of sale prices from \$205,000 to \$238,000 or from \$134.43 to \$156.07 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$210,201 or \$137.84 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering the any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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

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