



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

APPELLANT: Donald Miller
DOCKET NO.: 17-05421.001-R-1 through 17-05421.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Donald Miller, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-05421.001-R-1	04-27-101-019	16,850	21,495	\$38,345
17-05421.002-R-1	04-27-101-020	16,850	0	\$16,850

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 two adjoining parcels, one of which is improved with a one-story single-family dwelling of frame exterior construction with 1,200 square feet of living area.¹ The dwelling was constructed in 1947. Features of the home include a full unfinished basement,² central air conditioning, a fireplace and a detached 576 square foot garage. The two parcels present a 50,588 square foot total site which is located in Warrenville, Winfield Township, DuPage County.

¹ The board of review's memorandum asserts Zillow rental listing data indicates a 430 square finished attic area and a 600 square foot family room addition changing the living area to 2,230 square feet of living area. The subject's property record card supplied by the board of review and the grid analysis both reflects 1,200 square feet of living area for the subject dwelling. The Property Tax Appeal Board finds the property record card is the best evidence of dwelling size in the record.

² See board of review evidence relying upon a Zillow rental listing printout that the subject basement is partially finished; the subject's property record card does not depict any finished basement area.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was recently purchased along with three suggested comparables sales and a brief. The appellant reported in the brief that the subject parcels were listed on the Multiple Listing Service (MLS) on March 7, 2016 and the property was on the market for 96 days before the appellant entered into a contract for purchase on June 10, 2016. He further reported the purchase of the properties was concluded on June 28, 2016 for a price of \$80,850.

In the brief, the appellant also described that the subject property is located on a "very busy (4) lane road" which decreases the properties' residential value and "makes [the parcels] more difficult to sell." Additionally, neither parcel has city water or sewer service; the dwelling is served by a well and septic. The appellant contends that substantial cost would have to be expended to provide city water and sewer to each of the parcels or to add well and septic service to the vacant parcel.

In Section IV – Recent Sale Data of the Residential Appeal petition, the appellant reported the subject property was purchased on June 28, 2016 for a price of \$80,850 or \$67.38 per square foot of living area, including land. The appellant also reported the property was purchased from Deutsche Bank, the parties to the transaction were not related and the property was sold by a Realtor from Woodhall Midwest Properties, Ltd., by agent Roseanna Gomer. The property was advertised with the MLS for a period of 96 days. In further support, the appellant submitted a copy of the Master Statement depicting the appellant's purchase of the parcels from Deutsche Bank National Trust Co. for \$80,850 which also depicted the payment of broker's fees to two entities as part of the transaction.

In the Section V grid analysis of the Residential Appeal petition, the appellant reported three comparable properties along with copies of the respective MLS listing sheets. The appellant contends each of these comparables are located on quiet residential streets and the homes are newer than the subject dwelling. The comparables are located in Warrenville and within .59 of a mile from the subject property. As described in the grid, the comparable parcels range in size from 4,000 to 7,448 square feet of land area and are each improved with one-story dwellings of frame exterior construction. The homes were 39 or 40 years old and contain either 960 or 973 square feet of living area. Each home has central air conditioning, two comparables each have a fireplace and each comparable has a one-car garage. Two of the MLS data sheets depict that the respective comparables were short sale properties. The comparables sold between December 2016 and August 2017 for prices ranging from \$112,000 to \$139,000 or from \$115.11 to \$144.79 per square foot of living area, including land.

Additional documentation included two MLS data sheets for vacant parcels located in Warrenville. The lots contain approximately 21,000 and 48,000 square feet of land area, respectively. Each parcel sold in May 2015 for \$30,000 and \$50,000 or for \$1.43 and \$1.05 per square foot of land area, respectively.

Based on the foregoing evidence, the appellant requested a total assessment for the subject two parcels of \$46,333 which would reflect a market value of approximately \$139,013 or \$115.84 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the two parcels comprising the subject property of \$100,260. The subject's assessment reflects a market value of \$300,810 or \$250.68 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 response to the appellant's evidence of the recent purchase of the subject property, the board of review submitted a memorandum noting the property was sold in settlement of a foreclosure from Deutsche Bank National Trust and was purchased by The IRA Club CFBO Donald Miller IRA 2000476. In reliance upon a copy of the PTAX-203 Illinois Real Estate Transfer Declaration related to the transaction, the board of review asserts the property had not been advertised prior to the sale and the document further depicts the property was Bank REO (Real Estate Owned).

As to the subject dwelling, in reliance upon a printout of a rental listing from Zillow, the board of review contends the subject's basement is partially finished. The board of review also submitted a copy of the subject's property record card depicting a dwelling size of 1,200 square feet, an unfinished basement and central air conditioning.

As to the three comparable sales presented by the appellant in Section V, the board of review noted each comparable is located in a subdivision with an association fee for a clubhouse, exercise facilities and a pool. Each dwelling lacks a basement, the garages of the comparables are smaller than the subject's garage and the parcels are smaller than the subject land area. Furthermore, the comparables are either on a dead-end street or a two-lane side street.

As to the appellant's two vacant land sales, the board of review contends the properties sold as part of a four-parcel sale for \$144,368.60 and were purchased by the City of Warrenville and there is no specific allocation of the sales price per parcel. In the memorandum, the board of review reports the vacant parcels contain 20,192 and 49,048 square feet of land area, respectively.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales "all on the same 4-lane highway as the subject." No data on the board of review spreadsheet depicts the lot sizes of these comparable properties; the board of review asserted that comparable #4 consists of two parcels where the dwelling sits over the two parcels. Copies of the applicable real estate transfer declarations with the board of review sales disclose the comparables have sites of approximately 12,200, 23,960 and 68,600 square feet of land area, respectively. The comparables consist of either one-story or split-level dwellings of brick or frame and brick exterior construction that were 61 to 65 years old. The dwellings range in size from 1,152 to 2,313 square feet of living area. Each comparable has a basement or lower level with finished area. Features include central air conditioning, one comparable has a fireplace and three comparables each have a garage ranging in size from 462 to 930 square feet of building area. The properties sold between May 2016 and August 2017 for prices ranging from \$180,000 to \$327,500 or from \$113.94 to \$164.93 per square foot of living area, including land.

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

In written rebuttal, the appellant reiterated the purchase history of the subject and asserted he had been told "the property had a difficult time selling and the listing was subsequently reactivated." To depict the listing of the subject property, the appellant provided a copy of the MLS listing sheet along with a Listing & Property History Report. As to the assertion that the subject basement has finished area, the appellant described the level of finish and contended with the lack of ceiling finish or flooring finish the roughly 200 square feet of the basement do not qualify as a "finished" basement area. As to the rental listing, which was not prepared by the appellant, not all information in the rental listing is accurate; the attic and seasonal room are not heated and "should not be counted towards living space" where the attic is only useful for storage.

As to the comparables presented by the board of review, the appellant noted that two of the comparables consist of split-level/2-story homes that differ from the subject's one-story design. Furthermore, board of review comparable #1 is located in a different city than the subject and consists of 2.46-acres of land which nearly double the land area of the subject parcels. Board of review comparable #4 is a larger dwelling and has a larger lot; each of the board of review comparables have brick exteriors, central air conditioning and finished basement areas.

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 appellant contends the subject's assessment should be reduced based on the sale of the subject and comparable sales contained in the record. The board of review contends the subject's assessment should be maintained based upon comparable sales it presented. Thus, the record contains evidence of eight sales, including the sale of the subject property.

The Property Tax Appeal Board has given reduced weight to board of review comparables #2 and #3 as each of these are split-level dwellings which differ from the subject's one-story design.

The record disclosed that the subject was purchased in June 2016 for a price of \$80,850. The Board finds that the sale of the subject had the elements of an arm's length transaction in that the parties to the transaction were not related and the property was sold using a Realtor, was advertised as depicted in the MLS listing sheet and was on the market for 96 days. Moreover, the subject property was purchased for more than its asking price. After an analysis of the best and most proximate sales in the record, the Board finds the appellant's comparables and board of review comparables #1 and #4 were most similar to the subject in that these comparables each are improved with one-story dwellings. The properties present varying degrees of similarity to the subject in age, size, foundation and other features. These five comparable properties sold from August 2016 to June 2017 for prices ranging from \$125,000 to \$210,000 or from \$113.94

to \$177.70 per square foot of living area, including land. Each of these comparable sales closely bracket the assessment date at issue of January 1, 2017. The Board finds the subject's purchase price of \$80,850 and the five best comparable sales in the record are each below the market value reflected by the assessment of \$300,810 or \$250.68 per square foot of living area, including land, both in terms of overall value and on a per-square-foot basis. Therefore, based on this record, the Board finds the subject property is overvalued and a 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



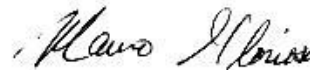
Member

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: June 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Donald Miller
30W684 Bradford Pkwy.
Wayne, IL 60184

COUNTY

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