



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

APPELLANT: Dimitar Dimitrov
DOCKET NO.: 17-05529.001-R-1
PARCEL NO.: 05-18-417-005

The parties of record before the Property Tax Appeal Board are Dimitar Dimitrov, 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 **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: \$24,210
IMPR.: \$43,360
TOTAL: \$67,570

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 one-story dwelling of frame exterior construction that has 1,044 square feet of living area. The dwelling was built in 1957. The home features an unfinished basement, central air conditioning and a 360 square foot two-car garage. The subject property has an 8,810 square foot site. The subject property is located in Milton 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 three comparable sales located within close proximity to the subject. The comparables consist of one-story dwellings of frame or brick and frame construction that were built in 1953 or 1957. One comparable was reported to have an unfinished basement and two comparables do not have a basement. Two comparables have central air conditioning and each comparable has a garage that have from 440 to 528 square feet of building area. The dwellings range in size from 1,044

to 1,110 square feet of living area and are situated on sites that range in size from 7,262 to 8,701 square feet of land area. The comparables sold in February or November 2016 for prices of \$157,000 or \$175,000 or from \$141.44 to \$167.62 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 \$67,570. The subject's assessment reflects an estimated market value of \$202,970 or \$194.42 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 determine by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review argued each comparable does not have a basement, one comparable does not have central air conditioning and two comparables have one less half bathroom than the subject. The board of review also contends appellant's comparables sales #1 and #3 were not arm's-length transactions because they were a Bank REO or a short sale.

In support of the subject's assessment, the board of review submitted three comparable sales located in close proximity to the subject. The comparables consist of one-story dwellings of frame construction that were built in 1953 or 1957. Two comparables have an unfinished basement and one comparable does not have a basement. The comparables have central air conditioning and each comparable has a garage that have from 268 to 624 square feet of building area. The dwellings contain 912 or 1,360 square feet of living area and are situated on sites that range in size from 7,692 to 9,178 square feet of land area. The comparables sold from December 2014 to September 2016 for prices ranging from \$206,600 to \$282,500 or from \$207.72 to \$230.26 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the evidence submitted by the board of review was different than the comparables provided by the Milton Township Assessor during the local board of review hearing. The appellant argued the assessor was able remove two comparable properties and add a new one during the appeal process, which this same opportunity was not afforded the appellant.¹ The appellant claimed board of review comparable #1 sold twice in 2014, once in July for \$148,050 and again in December for \$206,600. The appellant claimed the home was "updated

¹ The Board finds the appellant's argument to be misplaced. Section 1910.50(a) of the rules of the Property Tax Appeal provide in pertinent part:

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. *The Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county.* (86 Ill.Admin.Code §1910.50(a)).

and flipped” therefore increasing the price by \$58,550. However, the appellant submitted no evidence to corroborate this claim.

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 six comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to the fact each comparable does not have a basement, inferior when compared to the subject's full unfinished basement. Similarly, the Board gave little weight to board of review comparable #3 because it also lacks a basement when compared to the subject. The Board finds the two remaining comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold in December 2014 and September 2016 for prices of \$206,600 and \$210,000 or \$226.54 and \$230.26 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$202,970 or \$194.42 per square foot of living area including land, which is less than the two 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: 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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