



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

APPELLANT: Jack R. McMahon
DOCKET NO.: 17-05703.001-R-2
PARCEL NO.: 05-15-209-008

The parties of record before the Property Tax Appeal Board are Jack R. McMahon, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$53,730
IMPR.: \$319,530
TOTAL: \$373,260

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 two-story dwelling of frame and masonry construction with 4,404 square feet of living area. The dwelling was constructed in 1996. Features of the home include a finished basement, central air conditioning, two fireplaces and an attached 656 square foot garage. The property has a 24,752 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales located from .17 to 1.60-miles from the subject property. The comparables consist of two-story dwellings that were built between

1992 and 2006. The homes range in size from 3,526 to 4,802 square feet of living area. Each dwelling has a basement, four of which are finished, central air conditioning and an attached garage ranging in size from 462 to 885 square feet of building area. The appellant's spreadsheet did not include lot sizes for the subject or any of the comparables. The comparables sold from January to December 2016 for prices ranging from \$520,000 to \$850,000 or from \$147.48 to \$197.06 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$240,575 which would reflect a market value of \$721,797 or \$163.90 per square foot of living area, including land, 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 \$373,260. The subject's assessment reflects a market value of \$1,119,892 or \$254.29 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, the board of review submitted a memorandum and data gathered by the Milton Township Assessor's Office. The assessor noted that appellant's comparable sales #2, #3 and #4 lack finished basement areas and that appellant's comparables #2, #5, #6 and #7 were each more than a mile distant from the subject property. In addition, the assessor asserted, based upon a copy of the PTAX-203 Illinois Real Estate Transfer Declaration that appellant's sale #4 was a relocation sale although the document also depicts the property was advertised for sale and transferred via Warranty Deed.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable sales located from .28 to 1.57-miles from the subject property, where five of these comparables were located over one mile distant from the subject property. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction. The dwellings were built between 2003 and 2016. The homes range in size from 3,972 to 4,814 square feet of living area. Each dwelling has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 525 to 924 square feet of building area. The comparables have lot sizes ranging from 5,754 to 27,916 square feet of land area. The comparables sold from July 2014 to February 2017 for prices ranging from \$1,100,000 to \$1,999,900 or from \$268.23 to \$415.43 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel argued that board of review comparable sales #2, #3, #4, #7 and #8 each sold in either 2014 or 2015 and were thus too remote in time to be indicative of the subject's market value as of the assessment date at issue. Additionally, board of review comparables #6, #7 and #8 were each substantially newer dwellings when compared to the subject that was built in 1996. Counsel indicated that board of review sales #1 and #5 were "acceptable" comparables and placed those in a grid along with appellant's seven comparables. Considering all of these "best" comparable sales, counsel argued that a reduction in the subject's assessment is warranted and further argued that using a median sale price per square foot is more accurate and consistent with the preponderance of evidence standard.

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.

The parties submitted a total of fifteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the comparable properties that were located more than a mile from the subject property which are appellant's comparables #2, #5, #6 and #7 and board of review comparables #1, #3, #4, #6 and #7. The Board has given reduced weight to board of review comparable sales #2, #4 and #7 due to the dates of sale occurring in 2014, dates more remote in time to the valuation date of January 1, 2017 than other sales in the record. The Board has given reduced weight to board of review comparables #6, #7 and #8 as these dwellings were built from 2014 to 2016, dates much more recent than the construction date for the subject of 1996.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with board of review comparable sale #5, where appellant's comparables #3 and #4 require upward adjustments to account for their lack of basement finish as compared to the subject's finished basement. These four most similar comparables sold between January 2016 and February 2017 for prices ranging from \$640,000 to \$1,215,000 or from \$172.04 to \$285.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,119,892 or \$254.29 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified when giving due consideration to the subject's superior dwelling size and finished basement size. After considering necessary adjustments for differences, the Board finds a reduction in the subject's assessment is not justified.

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:

November 17, 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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