



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

APPELLANT: David Markley
DOCKET NO.: 17-05704.001-R-1
PARCEL NO.: 07-07-403-025

The parties of record before the Property Tax Appeal Board are David Markley, the appellant, by attorney Jessica Hill-Magiera 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 **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:

LAND: \$76,790
IMPR.: \$123,919
TOTAL: \$200,709

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 is improved with a two-story dwelling of frame and brick exterior construction with 3,148 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, one fireplace and a three-car garage with 660 square feet of building area.¹ The property has a 15,441 square foot site located on a golf course in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on nine comparable sales located within .99 of a mile

¹ The appellant's grid analysis of the subject and comparables lacked pertinent descriptive data that was drawn from the board of review evidence. In addition, the parties differ as to whether the subject and the appellant's comparables have central air conditioning. The Board finds the best evidence was the property record cards provided by the board of review that disclosed the subject and appellant's comparables do not have central air conditioning

from the subject. The comparables are described as two-story dwellings of frame or frame and brick exterior construction that range in size from 2,933 to 3,357 square feet of living area. The comparables were constructed from 1991 to 1997. The comparables have basements, with two having finished area. Each comparable has one fireplace and a three-car garage ranging in size from 619 to 691 square feet of building area. The comparables have sites ranging in size from 7,790 to 21,547 square feet of land area. The sales occurred from July 2016 to October 2017 for prices ranging from \$367,500 to \$485,000 or from \$120.49 to \$147.86 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 total assessment for the subject of \$220,990. The subject's assessment reflects a market value of \$663,036 or \$210.62 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 property record cards and a detailed spreadsheet provided by the township assessor on five comparable sales. The comparables were improved with two-story dwellings of brick, frame or frame and brick exterior construction that range in size from 1,960 to 4,563 square feet of living area. The dwellings were built from 1990 to 1996. Each property has a basement, with four having finished area. Other features of each comparable include one or two fireplaces and a garage ranging in size from 442 to 938 square feet of building area. Comparables #2 and #4 each have an inground swimming pool. The comparables have sites ranging in size from 6,079 to 33,965 square feet of land area. The sales occurred from June 2016 to October 2017 for prices ranging from \$410,000 to \$860,000 or from \$182.99 to \$219.33 per square foot of living area, including land.

The board of review submitted a detailed spreadsheet and property record cards of the appellant's comparables provided by the township assessor. The assessor argued none of these comparables are located on the subject's street which is a premiere location within the subdivision. Comparable #6 was a Bank REO according to the PTAX-203 Real Estate Transfer Declaration that was submitted. Comparables #7 and #9 are the only ones located on the golf course like the subject but still not in the premiere section. The board of review also submitted a location map of the subject and both parties' comparables.

The appellant's counsel submitted rebuttal comments arguing the board of review sales #1, #2, #3 and #5 are not comparable to the subject due to their differences in dwelling size.

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 record contains fourteen comparables submitted by the parties to support their respective positions. The Board gave less weight to the appellants' comparables #1 through #6 and #8 along with board of review comparables #4 and #5 as they are not located on the golf course like the subject. The Board also gave less weight to the board of review comparable #3 due to its larger lot size when compared to the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparables #7 and #9 along with board of review comparables #1 and #2 as these comparables are located on the golf course like the subject. While the appellant's comparables are more similar to the subject in dwelling size, the board of review comparables are located closer to the subject and on the same street. The Board recognizes that the board of review comparables require significant downward adjustments for their considerably larger dwelling sizes, larger garages and one with a finished basement. The comparables sold for prices ranging from \$410,000 to \$860,000 or from \$139.79 to \$219.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$663,036 or \$210.62 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences such as dwelling size and features when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and a reduction in the 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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