



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

APPELLANT: Mark Davis
DOCKET NO.: 17-05739.001-R-1
PARCEL NO.: 05-14-123-007

The parties of record before the Property Tax Appeal Board are Mark Davis, the appellant, by attorney Nora Devine, of Steven B. Pearlman & Associates 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: \$78,990
IMPR.: \$338,300
TOTAL: \$417,290

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 2-story dwelling of frame construction with 3,963 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full finished basement, central air conditioning, two fireplaces, an attached two-car garage and a detached one-car garage. The property has a 20,000 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$925,000 as of January 1, 2016.

¹ The appellant's submission has conflicting evidence of the subject's dwelling size. The Board finds that the dwelling has 3,963 square feet of living area, based on the subject's property record card (PRC) submitted by the appellant.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected seven suggested comparable properties that were located from .16 to 1.3 miles from the subject property. The comparables had lot sizes ranging from 10,545 to 17,524 square feet of land area. The comparables were described as "Traditional", "Farmhouse", "4-Square" or "Georgian" style dwellings that ranged in size from 3,598 to 4,803 square feet of living area. The comparables were built from 1909 to 2015. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from September 2013 to May 2015 and sold for prices ranging from \$900,000 to \$960,000 or from \$197.79 to \$250.14 per square foot of living area, including land. After adjustments, the comparables had adjusted sale prices ranging from \$906,300 to \$957,450 or from \$188.69 to \$253.75 per square foot of living area, including land. Based on this sales analysis, the appraiser estimated that the subject would have a value of \$925,000 as of January 1, 2016.

As an alternative argument in support of the subject being overvalued, the appellant submitted information on three comparable sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 9,763 to 24,697 square feet of land area. The comparables were two-story dwellings of frame or frame and masonry construction that ranged in size from 3,944 to 5,613 square feet of living area. The comparables were built from 2003 to 2016. The comparables had finished basements ranging in size from 1,706 to 2,173 square feet of building area. Other features of the comparables include central air conditioning, one or two fireplaces and garages ranging in size from 575 to 682 square feet of building area. The comparables had sale dates occurring in November or December 2016 and sold for prices ranging from \$965,000 to \$1,130,000 or from \$201.32 to \$244.67 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$317,390.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$417,290. The subject's assessment reflects a market value of \$1,251,995 or \$315.92 per square foot of living area, including land, 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 a grid analysis containing information on seven comparable properties that were located from .27 to 1.2 miles from the subject property. The comparables had lot sizes ranging from 8,253 to 14,000 square feet of land area. The comparables were 2-story dwellings that ranged in size from 3,371 to 4,130 square feet of living area. The comparables were reportedly built from 1997 to 2018. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from May 2015 to May 2017 and sold for prices ranging from \$1,075,000 to \$1,425,000 or from \$315.71 to \$518.16 per square foot of living area, including land. The board of review's submission included a brief that argued the appellant's grid comparable #1 was significantly larger than the subject and two of the appellant's appraisal sales were either significantly older than the subject or had a sale date that occurred in 2013. In

addition, the board of review submitted a location map of the parties' comparables showing their proximity to the subject.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

The appellant submitted rebuttal critiquing the board of review's submission, including that the board of review's evidence was not timely submitted.²

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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraisal's effective date occurring 12 months prior to the January 1, 2017 assessment date at issue. In addition, the comparable sales used in the appraisal had sale dates occurring from September 2013 to May 2015, which would be less probative of market value as of the January 1, 2017 assessment date at issue. The appraisal also included a home that was originally built in 1909, which the Board finds would not be comparable to the subject dwelling having been constructed in 2012.

The Board finds the best evidence of market value to be the appellant's grid comparable sale #3, as well as the board of review's comparable sales #2 and #3. These comparables were similar to the subject in location, design, age, size and features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold from June 2016 to April 2017 for prices ranging from \$965,000 to \$1,425,000 or from \$244.67 to \$365.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,251,995 or \$315.92 per square foot of living area, including land, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger lot size, the Board finds the subject's assessment is well supported. The Board gave less weight to the appellant's remaining comparables due to their differences in dwelling size, age and/or their sales occurring greater than 19 months prior to the January 1, 2017 assessment date at issue. The Board also gave less weight to the board of review's remaining comparables due to their significantly newer construction dates, when compared to the subject or their sale date occurring greater than 19 months prior to the January 1, 2017 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

² The Board finds that the board of review's submission was timely filed within 90 days of their being notified of the appellant's appeal.

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: April 21, 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

Mark Davis, by attorney:
Nora Devine
Steven B. Pearlman & Associates
350 West Hubbard Street
Suite 630
Chicago, IL 60654

COUNTY

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