



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

APPELLANT: Donald & Amy Miller
DOCKET NO.: 17-05820.001-R-1
PARCEL NO.: 01-21-101-019

The parties of record before the Property Tax Appeal Board are Donald & Amy Miller, the appellants; 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: \$39,560
IMPR.: \$93,140
TOTAL: \$132,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 exterior construction containing 3,099 square feet of living area that was constructed in 1990. Features of the home include a finished basement, central air conditioning, a fireplace and a 736-square foot garage. The dwelling is situated on a 40,014-square foot site and is located in Wayne, Wayne Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable sales located within 1,200 feet from the subject. The parcels consist of lots ranging in size from 40,052 to 49,689 square feet of land area. Each property is improved with a two-story brick, frame or brick and frame dwelling ranging in size from 3,551 to 4,743 square feet of living area. The homes range in age from 13 to 25 years old and each home features a basement with three having finished area; each dwelling also has central air conditioning, a fireplace, and a garage ranging in size from 844 to

957 square feet of building area. The sales of the comparables occurred from January to November 2017 for prices ranging from \$359,000 to \$515,000 or from \$101.10 to \$127.50 per square foot of living area, including land. The appellants also submitted a narrative brief contending that the comparable properties submitted were each superior to the subject in age and other features but sold for lower price per square foot than the subject's assessment reflects. Also, the appellants argued that the subject's subdivision lacks desirability compared to the surrounding area and many homes within the subdivision remain on the market even after the listings expire.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$110,000 to reflect an approximate market value of \$330,033 or \$106.50 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 \$132,700. The subject's assessment reflects a market value of approximately \$398,140 or \$128.47 per square foot of living area, land included, when applying 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 appellants' evidence, the board of review through the township assessor submitted a narrative brief disclosing that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-06386.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$133,330 based on the agreement of the parties. The board of review further disclosed that in the 2017 tax year, Wayne Township applied an equalization factor of 1.0469. However, the subject's neighborhood received an assessment reduction to offset the 2017 equalization factor. The board of review argued that due to this reduction, the subject's market value as reflected in its assessment is at the lower end of the range of similar properties' sale prices and prices per square foot.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards containing information on the subject along with eight comparable sales located from .36 of a mile to 2.26 miles from the subject property. The parcels are improved with two-story dwellings of brick, frame, or stucco exterior construction that range in size from 2,746 to 3,448 square feet of living area. The dwellings were constructed 1987 to 1996 on lots ranging in size from 40,109 to 93,469 square feet of land area. The comparables each feature a basement with four having finished areas; each home also has central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 1,260 square feet of building area. The sales of the comparables occurred from August 2015 to June 2017 for prices ranging from \$405,000 to \$560,000 or from \$122.73 to \$168.22 per square foot of living area, including land.

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

Conclusion of Law

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for 2015 tax year under Docket Number 15-06386.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$133,330 based on the agreement of the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added].

The Board finds that tax years 2015 through 2018 are within the same general assessment period in DuPage County. The record further disclosed the subject property is an owner-occupied dwelling and that equalization factors of 1.0564 and 1.0469 were applied in the 2016 and 2017 tax years, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the subject property sold establishing a different fair cash value.

The Board further finds that if the 2015 decision is carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), it would result in an increase in the subject's current assessment to \$147,752 from the 2017 assessment of \$132,700.¹ The board of review in this appeal has not requested an increase but rather requested a confirmation of the subject's assessment. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

¹ \$133,330 x 1.0564 (2016 factor) = \$140,850 x 1.049 (2017 factor) = \$147,752.

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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