



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

APPELLANT: John Andes
DOCKET NO.: 17-05911.001-R-1
PARCEL NO.: 01-02-106-002

The parties of record before the Property Tax Appeal Board are John Andes, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$29,730
IMPR.: \$55,960
TOTAL: \$85,690

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 with 1,650 square feet of living area. The dwelling was constructed in 1986. Features of the home include a partially finished basement, central air conditioning, a fireplace, and a garage containing 528 square feet of building area. The property has an 8,069 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant appeared for hearing virtually before the Property Tax Appeal Board through attorney George Relias, of Relias Law Group, Ltd. contending overvaluation as the basis of the appeal. In support of the appeal, the appellant submitted comparable sales data for six comparable properties, property information sheets obtained from the Township Assessor's Office, and copies of Multiple Listing Service (MLS) data sheets for each comparable property. In addition, the appellant's counsel submitted a brief in which he argued that the subject's

current assessment is excessive in light of the downturn in the subject's market area. In his brief, attorney Relias also summarized the sales data of six comparable sales and calculated the average sale price and average price per square foot of living area, land included. Based on this data, the appellant requested that the subject's assessment be reduced to reflect the average sale price of the six comparable sales.

At the hearing, the only person present on behalf of the appellant was attorney Relias. In accordance with Section 16-170 of the Property Tax Code (35 ILCS 200/16-170) and in accordance with the appellant's request for an in person hearing set forth on the appellant's Residential Appeal petition filed by counsel, the Property Tax Appeal Board scheduled this matter for a virtual hearing with the use of the WebEx virtual platform pursuant to notice from the Property Tax Appeal Board. Neither party objected to the virtual hearing format.

In support of the overvaluation argument, attorney Relias summarized the evidence submitted on behalf of the appellant which consisted of six comparable sales located from .4 of a mile to 2 miles from the subject property. The comparables had lots ranging in size from 7,501 to 18,998 square feet of land area and were improved with a one-story, two-story, or split-level dwelling of vinyl or aluminum exterior construction ranging in size from 1,520 to 1,860 square feet of living area. The homes were built from 1972 to 1991 and each home featured central air conditioning and a garage ranging in size from 324 to 800 square feet of building area. One home had a basement with finished area and one home had a fireplace; foundation types for the remaining homes were not disclosed other than they were not basements. The comparables sold from December 2015 to December 2016 for prices ranging from \$180,000 to \$224,000 or from \$98.04 to \$144.74 per square foot of living area, including land. Attorney Relias argued that the subject's assessment should be based on the average price per square foot of the six comparable properties submitted.

Based on the evidence submitted, attorney Relias requested the subject's assessment be reduced to \$67,661 to reflect a market value of \$203,003 or \$123.03 per square foot of living area, including land, which represents the average sale price of the three comparable properties on a per square foot basis based on 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 \$85,690. The subject's assessment reflects a market value of \$257,096 or \$155.82 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 information on six comparable sales located from .1 to .57 of a mile from the subject property. These properties have sites ranging from 8,370 to 14,437 square feet of land area and each are improved with a one-story dwelling of frame or aluminum exterior construction ranging in size from 1,412 to 1,887 square feet of living area. The dwellings were built from 1963 to 1989. Each home featured a basement with five being partially finished. Each comparable also had central air-conditioning and a garage ranging in size from 286 to 552 square feet of building area. Five homes each had a fireplace. The comparables sold from October 2015 to June 2017

for prices ranging from \$240,000 to \$365,000 or from \$147.24 to \$205.52 per square foot of living area, including land.

In addition, the board of review submitted a copy of the “Assessor’s Notes for Hearing” and the “Assessed Value and Sale Prices Ranges” prepared by Mr. Brian Dixon of the Wayne Township Assessor’s Office. The board of review also submitted property record cards and Illinois Real Estate Transfer Declaration (PTAX-203) forms associated with the sale of each comparable property.

The board of review called as its witness Mr. Brian Dixon, who testified that he prepared all the evidentiary documents submitted on behalf of the board of review.

Mr. Dixon critiqued the comparable sales submitted by the appellant contending that five of the appellant’s comparables were either two-story or split-level design, dissimilar to the subject, a one-story ranch-style home. Additionally, Mr. Dixon noted that appellant’s comparable #2 was sold in 2015, less proximate in time to the subject’s January 1, 2017 assessment date at issue.

With respect to the board of review evidence, Mr. Dixon testified that the comparable sales submitted by the board of review are more similar to the subject in location, design, foundation type, and sale dates.

Based on this testimony and evidence, the board of review requested confirmation of the subject’s assessment.

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, the Property Tax Appeal Board gave no weight to the appellant’s application of the average sale price per square foot of living area, including land, of the comparables deemed best in determining fair market value for the subject. Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the average sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles, there is no indication that the average sale price per square foot is the fundamental or primary means to determine market value.

The parties submitted a total of twelve comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar two-story or split-level design, dissimilar to the subject's ranch-style design, and/or lack of a basement foundation, unlike the subject which has a finished basement. Additionally, appellant's comparable #2 sold in 2015, less proximate in time to the January 1, 2017 assessment date at issue and thus less likely to be reflective of the subject's market value. The Board also gave less weight to board of review comparable #4 based on its dated sale in 2015, and comparable #6 due to lack of finished basement area.

The Board finds the best evidence of market value to be the board of review comparables #1, #2, #3, and #5 which were most similar to the subject in location, dwelling size, design, and most features. These most similar comparables in the record sold from October 2016 to June 2017 for prices ranging from \$240,000 to \$365,000 or from \$153.68 to \$205.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$257,096 or \$155.82 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on an overall value basis and on a per square foot basis. After considering adjustments to the best comparable properties in the record for differences from the subject based on the evidence and the testimony of the witness, the Board finds that the subject's assessment is supported and a reduction in the subject's assessment is not 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:

May 18, 2021



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

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