



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

APPELLANT: Linda D'Ambrosio
DOCKET NO.: 17-06254.001-R-1
PARCEL NO.: 05-15-410-004

The parties of record before the Property Tax Appeal Board are Linda D'Ambrosio, the appellant, by Greg Earl, Attorney at Law in Geneva; 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: \$24,720
IMPR.: \$108,520
TOTAL: \$133,240

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 frame single-family dwelling that was constructed in 1981 and contains 2,584 square feet of living area. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 360-square foot garage. The property has a 7,493 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased through foreclosure from Wells Fargo on February 18, 2016 for \$270,000. The appeal petition indicated the property was sold by a Realtor and had been advertised for sale on the Multiple Listing Service (MLS). Appellant submitted a copy of the MLS listing sheet showing the property was originally listed for \$269,900 on December 7, 2015 and a contract for \$270,000 was entered into on or about December 31, 2015. The listing sheet disclosed that the home was REO/Lender Owned and was being sold in As-Is condition as it needed updating. Appellant also submitted a copy of the

Settlement Statement showing that this was a cash purchase and that commissions were paid to two Realtors at closing. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,240. The subject's assessment reflects a market value of \$399,760 or \$154.71 per square foot of living area, land included, when using the 2016 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 brief stating that the "subject's sale is no longer included in the neighborhoods (sic) sale ratio study due to subsequent new construction after the sale" which the board of review valued at \$34,910 for the 2017 assessment year. A building permit was issued in October 2015 for \$14,950 for renovations such as the removal of a stairwell, raising the floor of a sunken family room and increasing the size of a second-floor bedroom. A second building permit was issued in March 2016 for a \$12,000 kitchen remodel.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales of properties located in the same neighborhood as the subject. The comparables are located within .230 miles from the subject and consist of two-story single-family dwellings of frame or frame and masonry exterior construction. The dwellings were built from 1931 to 1996 and range in size from 2,286 to 2,536 square feet of living area. The comparables each have a basement, three with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 419 to 816 square feet of building area. The comparables sold from June 2014 to January 2017 for prices ranging from \$385,000 to \$504,000 or from \$164.68 to \$211.94 per square foot of living area, including land.

Based on this 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.

The parties submitted evidence regarding the subject's 2016 sale and five comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board gave less weight to the subject's sale price as the subject was purchased through foreclosure in As-Is condition and was extensively rehabbed and remodeled subsequent to the January 2016 purchase for \$270,000.

The five board of review comparables have varying degrees of similarity to the subject. The Board gave less weight to board of review comparables #2, #3 and #4 as their 2014 and 2015 sales are dated relative to the January 1, 2017 assessment date at issue and therefore not as indicative of the fair market value of the subject property as of that date. The Board finds the best evidence of market value in the record to be board of review's comparables #1 and #5 which are similar to the subject in location, design, and most features, although comparable #5 has a finished basement area superior to the subject. These properties also sold more proximate in time to the assessment date at issue for prices of \$475,000 and \$490,000 or \$187.30 and \$204.08 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$399,760 or \$154.71 per square foot of living area, including land, which is less than the values of the best comparable sales in this record. After adjusting the comparables for differences in some features when compared to the subject, 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: August 18, 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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