



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

APPELLANT: Reic Cann  
DOCKET NO.: 17-06256.001-R-1  
PARCEL NO.: 05-17-412-009

The parties of record before the Property Tax Appeal Board are Reic Cann, 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 **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:** \$19,960  
**IMPR.:** \$38,368  
**TOTAL:** \$58,328

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 masonry construction with 1,105 square feet of living area. The dwelling was constructed in 1957. Features of the home include a concrete slab foundation, central air conditioning, and a 2-car garage with 484 square feet of building area. The property has a 7,262-square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV of the Residential Appeal disclosing that the subject property was purchased on November 11, 2016 for a price of \$175,000. The appellant also disclosed that the property was purchased from a private party; the transaction was not a transfer between family or related corporations; it was sold through a real estate agent; and it was advertised for sale through Multiple Listing Service (MLS) for more than one month. The appellant also submitted a copy of the MLS listing sheet associated with the sale of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,860. The subject's assessment reflects a market value of \$236,604 or \$214.12 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 reply to the appellant's evidence, the board of review argued that the subject property was completely renovated after the sale, including the addition of a master bedroom and an additional bathroom. The board of review submitted an undated listing advertisement from an unknown source depicting that the subject was first listed for rent in January 2017. The said listing ad was removed after one week and listed for rent again in June 2018. The board of review further argued that the subject's property record card does not reflect the renovations because no permits were taken out prior to the remodeling. Lastly, the board of review argued that the subject's recent sale does not reflect the condition and the improvements made to the home for the 2017 assessment year. Additionally, the board of review submitted undated color photographs of the interior and exterior of the subject property before and after the renovations, the MLS listing, and the subject's property record card.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on the subject and four comparable sales located from .12 to .610 of a mile from and in the same neighborhood code as the subject property. The comparable properties are improved with one-story ranch-style dwellings of frame or masonry exterior construction ranging in size from 962 to 1,176 square feet of living area. The homes were built in 1926 or 1955. Each home features a basement with three having finished areas. Three dwellings have central air-conditioning; one home has a fireplace; and each has a garage ranging in size from 440 to 506 square feet of building area. The properties have lot sizes ranging from 7,662 to 9,716 square feet of land area. The sales of the properties occurred from January 2016 to April 2017 for prices ranging from \$235,000 to \$286,000 or from \$236.18 to \$291.06 per square foot of living area, including land.

Based on this evidence and argument, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in November 2016 for a price of \$175,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was

sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service, and it had been on the market for more than one month. The Board finds the purchase price is below the market value reflected by the assessment.

As to the issue of renovations, the Board finds that the evidence in the record does not indicate that the renovations were completed on or prior to January 1, 2017 assessment date in question. The board of review presented undated photographs as evidence that the subject property was renovated, but nothing in the record shows when the remodeling occurred. In fact, the rental listing submitted as part of board of review evidence describes the subject as having 3 bedrooms and 1 bathroom, without the extra master bedroom and extra bathroom which were added at some point after the sale. In addition, the Board gave less weight to the comparable sales submitted by the board of review based on each of these dwellings having a basement, three with finished area, dissimilar to the subject's concrete slab foundation.

Based on this record, the Board finds the subject's assessment is not reflective of market value as of January 1, 2017 assessment date at issue and, therefore, a reduction in the subject's assessment to reflect the sale price is 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: 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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