



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

APPELLANT: Jeffrey Tackes
DOCKET NO.: 18-04215.001-R-1
PARCEL NO.: 03-17-308-040

The parties of record before the Property Tax Appeal Board are Jeffrey Tackes, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; 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: \$39,000
IMPR.: \$94,333
TOTAL: \$133,333

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 2018 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 and brick exterior construction with 3,192 square feet of living area. The dwelling was constructed in 1983. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached 2-car garage containing 440 square feet of building area.¹ The property is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data and reported that the subject property was purchased on April 13, 2017 from John Mirante for a price of \$400,000. The appellant further reported that the parties to the transaction were not related, the property was sold through a realtor, and the property was advertised through the Multiple Listing Service (MLS). The MLS data sheet

¹ Some descriptive information of the subject was drawn from the MLS data sheet provided by the appellant and/or the subject's property record card provided by the board of review.

depicted that the subject property was originally listed for \$410,000 and had been on the market for 13 days. In further support of the appeal, the appellant provided a copy of the Settlement Statement associated with the sale of the subject which reiterated the purchase price, date of sale, and depicted broker's fees being distributed to two entities. 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 \$143,610. The subject's assessment reflects a market value of \$431,520 or \$135.19 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of the assessment, the board of review submitted information and property record cards on four comparable sales located in the same neighborhood code as the subject property. The comparables are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 2,280 to 2,738 square feet of living area. The dwellings were constructed from 1979 to 1986. Each comparable features an unfinished basement, central air-conditioning, and a garage ranging in size from 440 to 609 square feet of building area. Three comparables each have a fireplace. The comparables sold from June 2016 to August 2017 for prices ranging from \$323,000 to \$423,000 or from \$134.14 to \$162.28 per square foot of living area, including land. The township assessor noted in the grid analysis that the subject's 2017 assessment reflected the sale price of \$400,000; then, for 2018 tax year, the assessor again offered the same assessment as 2017 tax year plus the application of the equalization factor of 1.0463 "which is a typical practice." The township assessor also noted in the grid analysis that the owner had taken out permits for new windows and doors, but the interior renovation was "unknown." A copy of the permit was not submitted by the board of review, and no evidence of renovation and/or material costs was presented. Based on this evidence and argument, the board of review requested the subject's assessment be confirmed.

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 in the record to be the purchase of the subject property in April 2017 for a price of \$400,000. 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, and that the property had been advertised on the open market through the Multiple Listing Service. The MLS listing sheet provided by the appellant disclosed the subject property had been on the market for 13 days. In further support of the transaction, the appellant submitted a copy of the Settlement Statement associated with the sale of the subject which reiterated the purchase price, date of sale, and depicted broker's fees being distributed to

two entities. The Board finds the market value reflected by the assessment of \$431,520 is higher than the purchase price of \$400,000. Importantly, the board of review did not present any evidence to refute the contention that the purchase price was reflective of market value or challenge the arm's length nature of the transaction. Finally, the Board finds that the disclosure made by the board of review that the subject's 2017 assessment was reduced to reflect the purchase price adds validity to the conclusion the sale price was indicative of the subject's fair cash value as of the January 1, 2018 assessment date.

The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue of whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Property Tax Appeal Board finds that the four comparable sales submitted by the board of review do not overcome the subject's arm's-length sale price as provided by the aforementioned controlling Illinois case law. Additionally, each of the board of review comparables had significantly smaller dwelling size when compared to the subject, and two comparables sold in June and October 2016, dates less proximate in time to the subject's January 1 2018 assessment date in question to accurately reflect market value as of that date. The board of review's assertion that it offered to lower the appellant's assessment to the sale price plus the application of the 2018 equalization factor is unpersuasive. The board of review's grid depicts that the township assessor, who is not a party to this appeal, made the aforementioned offer and there is no indication in the "Notes on Appeal" or anywhere else in the record that the board of review ratified this offer. Furthermore, applying the 2018 equalization factor of 1.0463 to the subject's sale price amounts to a total assessment of \$139,283 which is lower than the subject's assessment of \$143,610, lending support to appellant's claim that the subject property is over-assessed.²

Lastly, as to the permit taken out for renovation(s), Section 10-20 of the Property Tax Code states that maintenance and repairs to a structure shall not increase the assessed valuation unless the change increases the square footage, materially alters the character and condition of the structure, goes beyond merely prolonging the life of the existing structure or used materials that were greater in value than the replacement value of the materials being replaced. (35 ILCS 200/10-20) In accordance with the statutory provision, merely restoring the structure from a state of disrepair does not materially alter the property. The board of review submitted no evidence such as a copy of the permit or cost of materials to suggest the materials were greater in value than the original or that the renovation materially altered the existing character and condition of the subject dwelling.

Based on this record, the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellant's request is justified.

² \$400,000 x .3328 (2018 3-year average median level of assessment for DuPage County) = \$133,120 x 1.0463 = \$139,283.

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: February 16, 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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