



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

APPELLANT: Robert Baptista
DOCKET NO.: 18-04238.001-R-1
PARCEL NO.: 05-11-326-041

The parties of record before the Property Tax Appeal Board are Robert Baptista, 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: \$29,090
IMPR.: \$103,910
TOTAL: \$133,000

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 two-story townhome of frame exterior construction with approximately 1,970 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached one-car garage containing 242 square feet of building area.¹ The property has an approximately 2,745-square foot site and is located in Glen Ellyn, Milton 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 July 25, 2017 from the Estate of Mary Borst for a price of \$399,000. 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) for a

¹ Some descriptive information of the subject was drawn from the Multiple Listing Service (MLS) data sheet provided by the appellant.

period of 8 days. The MLS data sheet supplied by the appellant also depicted that the subject property had a most recent list price of \$399,000. In further support of the appeal, the appellant provided a copy of the Settlement Statement associated with the sale which reiterated the purchase price, date of sale, and depicted brokers' fees being distributed to two separate 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 \$138,090. The subject's assessment reflects a market value of \$414,934, or \$210.63 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 response to the appeal, the board of review submitted a memorandum and data from the township assessor's office. The board of review through the township assessor noted that the instrument of transfer of the subject property was an Executor's Deed but did not expressly dispute that the appellant purchased the home in July 2017 in an arm's-length transaction and submitted the PTAX-203 Illinois Real Estate Transfer Declaration form associated with the sale of the subject. The board of review through the assessing officials noted that all sales where an executor's deed is used to transfer ownership are excluded from sales ratio studies. The assessing officials further contend that the subject's 2018 assessment was reduced to reflect the July 2017 purchase price of \$399,000 plus the application of the 2018 township equalization factor of 1.0383 or 3.83% to arrive at the current assessment of \$138,090 (rounded).

In support of the assessment, the board of review submitted property record cards and information on seven comparable sales located from 1.05 to 1.08 miles from the subject and in the City of Wheaton. The comparables have lot sizes ranging in size from 2,097 to 3,631 and are improved with two-story single-family dwellings of frame exterior construction ranging in size from 1,702 to 1,732 square feet of living area. The dwellings were constructed from 2013 to 2016. Each comparable features a partially or fully finished basement, central air-conditioning, and a two-car garage ranging in size from 391 to 460 square feet of building area. Four comparables also feature a fireplace. The comparables sold from January 2016 to June 2018 for prices ranging from \$409,000 to \$490,000 or from \$236.14 to \$283.40 per square foot of living area, including land. Based on this evidence and argument, the assessing officials contend that the subject property has been assessed at 1/3 of market value plus the Milton Township 2018 equalization and therefore request confirmation.

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 July 2017 for a price of \$399,000. The appellant set forth evidence asserting the sale had the elements of an arm's-length transaction and the assessing officials did not expressly dispute that the sale was an arm's-length transaction. Although a notation was made by the assessing officials that the instrument of transfer involved an Executor's Deed which Milton Township does not include in their sales ratio studies, there is no evidence in the record to suggest that the sale of the subject property was not an arm's-length transaction. Executor's Deed simply indicates that the original owner is deceased and therefore the legal interest in the property was therefore transferred to the buyer by a representative (executor) of the estate of the deceased. 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 for a period of 8 days. The MLS depicts that the most recent list price was \$399,000, the same as the sale price. In further support of the transaction, the appellant submitted a copy of the Settlement Statement associated with the sale of the subject property which reiterated the purchase price, date of sale and depicted brokers' fees being distributed to two entities. Finally, the board of review through the assessing officials reduced the subject's 2018 assessment to the 2017 sale price plus the application of the equalization factor, which lends support to the finding that the sale was an arm's-length transaction.

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 on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the purchase price of \$399,000 is below the market value reflected by the assessment of \$414,934, land included.

The Property Tax Appeal Board finds that the seven 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. In particular, each of the board of review comparables were located in excess of one mile from the subject and in a different city than the subject property. Moreover, each of the seven board of review comparables were newer in age compared to the subject; each has a finished basement, unlike the subject's unfinished basement; each is a single family home, dissimilar to the subject which is a townhome; and each has a two-car garage, dissimilar to the subject's one-car garage. For these reasons, the board of review comparables were given less weight.

The Board further finds that the board of review did not dispute that the July 2017 sale was an arm's-length transaction and determined the purchase price was sufficient to reduce the subject's assessment to reflect that transaction plus the application of the 2018 township equalization factor. However, the Property Tax Appeal Board finds the argument by the board of review that the subject's 2017 sale price should be increased by 3.83% due to the Milton Township equalization factor of 1.0383 is unsupported and unpersuasive.

The Board takes judicial notice of the purpose of equalization factors as set forth in the Illinois Department of Revenue publication, PTAX-1004, The Illinois Property Tax System, page 17, concerning how uniformity in assessments is achieved by applying equalization factors:

The assessment/sales ratio study shows **whether or not assessments within a given area actually average 33 1/3 percent of market value**. If the results of the study indicate that assessments are either higher or lower than 33 1/3 percent, a blanket percentage increase or decrease, called an "equalization factor" or "multiplier" is calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called "equalization." [Emphasis added.]

Here, where the subject's sale occurred less than a year from the assessment date at issue of January 1, 2018 and the evidence failing to support that the sale price was no longer reflective of market value, based on this record, the Property Tax Appeal Board finds that the subject's 2018 assessment is not reflective of market value.

In conclusion, the Property Tax Appeal Board finds that the appellant has established that the subject property is overvalued based upon its assessment, and that the subject's 2018 assessment is not reflective of market value. Therefore, a reduction in the subject's assessment commensurate with the appellant's request is 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:

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

AGENCY

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