



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

APPELLANT: Robert & Collette Presnak
DOCKET NO.: 18-04537.001-R-1
PARCEL NO.: 08-19-221-036

The parties of record before the Property Tax Appeal Board are Robert and Collette Presnak, the appellant; 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: \$131,210
IMPR.: \$204,600
TOTAL: \$335,810

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of brick and frame construction containing 4,327 square feet of living area. The dwelling was built in 2003. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage with 839 square feet of building area. The property has a 14,130 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story dwellings brick and frame construction that range in size from 3,762 to 4,521 square feet of living area. The dwellings were built in 1999 and 2000. Each comparable has a basement with two being partially finished, central air conditioning, one or two fireplaces and an attached garage ranging in size from 600 to 725 square feet of building area. These properties have sites ranging in size from 10,861 to 15,602 square feet of land area and are located within .15 miles of the subject

property. The sales occurred from April 2016 to July 2018 for prices ranging from \$699,000 to \$782,500 or from \$171.42 to \$185.80 per square foot of living area, land included. The appellants requested the subject's assessment be reduced to \$270,000, reflecting a market value of approximately \$810,000 or \$187.20 per square foot of living area, inclusive of the land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$335,810. The subject's assessment reflects a market value of \$1,009,044 or \$233.20 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 its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story or part two-story and part one-story dwellings with frame, frame and brick or brick and stone exteriors ranging in size from 3,828 to 8,284 square feet of living area. The homes were built in 2004 and 2009. Each comparable has a basement that is partially finished, central air conditioning, one to five fireplaces and a garage ranging in size from 652 to 1,402 square feet of building area. The comparables have sites ranging in size from 9,089 to 47,344 square feet of land area and are located within approximately .65 miles from the subject property. The board of review also included a map depicting the location of the comparables in relation to the subject property. The sales occurred from July 2015 to August 2019 for prices ranging from \$880,000 to \$2,350,000 or from \$229.59 to \$307.85 per square foot of living area, including land.

The board of review submission also included a grid analysis of the appellants' comparables disclosing that appellant's comparable #1 sold again in September 2018 for a price of \$1,130,000 or \$252.57 per square foot of living area, including land.

The board of review requested confirmation of the assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine sales submitted by the parties, with appellants' comparable #1 selling twice, to support their respective positions. The Board gives less weight to appellant's comparable sale #2 as well as board of review comparable sales #1 and #2 due to differences in size from the subject dwelling and the fact that board of review comparable #1 sold in 2015, not proximate in time to the assessment date. The Board gives less weight to board of review comparable sale #5 due to its slightly newer and larger dwelling; the superior features such as more finished basement area, larger garage, four additional fireplaces; and larger site when contrasted to the subject property. The Board also gives more weight to the subsequent sale of appellant's comparable #1 as the second transaction occurred more proximate in time to the

assessment date at issue. The Board finds the best comparables includes the second sale of appellants' comparable #1, appellant's comparable sale #3 as well as board of review comparable sales #3 and #4, which sold from March 2016 to October 2018 for prices ranging from \$775,000 to \$1,385,000 or from \$171.42 to \$307.85 per square foot of living area, including land. Excluding the low sale, which seems to be an outlier, results in a price range of \$1,001,750 to \$1,385,000 or from \$236.37 to \$307.85 per square foot of living area, inclusive of the land. The subject's assessment reflects a market value of \$1,009,044 or \$233.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below the range on a square foot basis of three of the best comparables. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: 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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