



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

APPELLANT: Cyril Kennedy
DOCKET NO.: 18-04647.001-R-1
PARCEL NO.: 05-30-203-007

The parties of record before the Property Tax Appeal Board are Cyril Kennedy, 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: \$31,500
IMPR.: \$91,690
TOTAL: \$123,190

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 split-level dwelling of frame and masonry construction with 1,625 square feet of living area.¹ The dwelling was constructed in 1971. Features of the home include 1,050 square feet of finished basement area, central air conditioning, a fireplace and a 2-car garage. The property has a 20,603 square foot site and is located in Wheaton, Milton Township, DuPage County.

¹ The parties differ by 10 feet as to the size of the subject's dwelling, which the Board finds will not impact its decision for this appeal. However, the appellant's appraisers claim the subject is a "T-Raised Ranch" style dwelling while the board of review claims the subject is a split-level style dwelling. Based on the parties' sketches and photographs, the Board finds the subject is a split-level dwelling as it more closely resembles the parties' other split-level style dwellings that have cantilevered living area. Furthermore, the board of review's claim was not refuted by the appellant during the rebuttal period.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$350,000 as of January 1, 2018.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraisers selected four suggested comparable properties that were located from .20 to .54 of a mile from the subject property. The comparables had lots ranging in size from 14,923 to 20,222 square feet of land area that were improved with a raised ranch or split-level dwellings that ranged in size from 1,583 to 1,960 square feet of living area. The comparables were built between 1965 and 1972 and had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from April 2016 to May 2017 and sold for prices ranging from \$325,000 to \$400,000 or from \$184.69 to \$230.41 per square foot of living area, including land. After adjustments, the comparables had adjusted sale prices ranging from \$328,300 to \$358,400 or from \$176.89 to \$226.41 per square foot of living area, including land. Based on this sales analysis, the appraisers estimated that the subject would have a value of \$350,000 as of January 1, 2018.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$116,667. The requested assessment would reflect a total market value of \$350,562 or \$215.73 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,190. The subject's assessment reflects a market value of \$370,162 or \$227.79 per square foot of living area, including land, when applying 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 four comparable properties, two of which were also submitted by the appellant, that were located from .20 to .74 of a mile from the subject property. Two comparables were located in different neighborhood codes than the subject. The comparables had lots ranging in size from 10,625 to 20,222 square feet of land area that were improved with split-level dwellings that ranged in size from 1,565 to 1,808 square feet of living area. The comparables were built between 1965 and 1974 and had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from April 2016 to April 2018 and sold for prices ranging from \$360,000 to \$475,000 or from \$227.42 to \$268.37 per square foot of living area, including land.

The board of review's submission included a letter disclosing that the assessor's office offered to reduce the subject's assessment to \$123,190, which the appellant rejected. However, after a review of the appellant's evidence, the board of review decided that the reduction offered by the assessor's office was appropriate. The board of review also disclosed that there were only three recent sales of split-level dwellings within the subject's neighborhood code and the appellant's appraisers' comparable #1 was a dissimilar raised ranch style dwelling.

Based on this evidence the board of review requested that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraisers' use of a dissimilar raised ranch style dwelling, when compared to the subject's split-level style dwelling.

The Board finds the best evidence of market value to be the appellant's appraisal sales #2, #3 and #4, which include the board of review's comparable sales #1 and #2. These comparables were most similar to the subject in location style, age, size and features. However, two of the comparables had sale dates occurring greater than 18 months prior to the January 1, 2018 assessment date at issue. Nevertheless, the best comparable sales in this record sold from April 2016 to May 2017 for prices ranging from \$360,000 to \$400,000 or from \$184.69 to \$230.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$370,162 or \$227.79 per square foot of living area, including land, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. The Board gave less weight to the parties' remaining comparable sales due to their dissimilar style of dwelling or their location outside of the subject's neighborhood code. Based on this evidence in this record, 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: March 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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