



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

APPELLANT: Mark D. Fairbanks  
DOCKET NO.: 18-04944.001-R-1  
PARCEL NO.: 06-10-217-002

The parties of record before the Property Tax Appeal Board are Mark D. Fairbanks, the appellant, by attorney Jessica Hill-Magiera, in Lake Zurich; 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:** \$26,200  
**IMPR.:** \$44,340  
**TOTAL:** \$70,540

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 1.5-story dwelling of frame construction with 1,430 square feet of living area. The dwelling was constructed in 1924. Features of the home include an unfinished basement and a two-car detached garage. The property has a 9,783 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant disclosed the subject property was purchased on February 15, 2017 for a price of \$165,000. The appellant partially completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased from the owner of record, the parties to the transaction were not related and the property was advertised for sale through the Multiple Listing Service but days on market was not disclosed. The appellant submitted a Property Detail Report compiled by CoreLogic and a property record printout from the York Township Assessor's Office for the

subject property. The appellant failed to submit the sales contract, settlement statement or Real Estate Transfer Declaration associated with the sale of the subject property.

The appellant also submitted limited information on five comparable sales located within .99 of a mile of the subject. The comparables consist of 1.5-story dwellings ranging in size from 1,347 to 1,530 square feet of living area. The comparables were built from 1923 to 1927 and feature basements. The appellant failed to report lot and garage sizes. The comparables sold from January 2017 to November 2018 for prices ranging from \$125,000 to \$215,000 or from \$84.23 to \$148.48 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,030. The subject's assessment reflects a market value of \$228,456 or \$159.76 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 handwritten note indicating that the sale of the subject was recorded as a Sheriff Deed and was not an arm's length transaction. The spreadsheet also acknowledged that the subject sold in February 2017 for \$165,000.

In support of its contention of the correct assessment, the board of review submitted a spreadsheet analysis on four comparable sales located within same assessment neighborhood as the subject. The comparables consist of 1.5-story dwellings of frame or frame and brick exterior construction ranging in size from 1,016 to 1,418 square feet of living area. The comparables were built from 1918 to 1957 and are situated on lots ranging in size from 7,500 to 20,738 square feet of land area. The comparables each have a basement and a two-car garage. The comparables sold from February 2016 to October 2017 for prices ranging from \$180,000 to \$345,000 or from \$177.17 to \$243.30 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant submitted a brief arguing that the board of review did not dispute the recent sale of the subject property. In addition, the board of review did not respond or object to the comparables submitted by the appellant. Counsel also stated that the four comparable sales submitted by the board of review were not legible and as such, should be given no weight.

### **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 evidence supports a reduction in the subject's assessment.

The record disclosed that the subject sold in February 2017 for \$165,000. The appellant argued the subject's sale was an arm's length transaction while the board of review argued it was not an arm's length transaction because it was recorded as a sheriff deed. However, the Board finds both parties failed to submit any evidence such as the sales contract, settlement statement and/or Real Estate Transfer Declaration associated with the sale of the subject to document whether the sale was an arm's length transaction. Therefore, the Board has given the subject's sale little weight as the essential elements of an arm's length sale have not been established.

The parties also submitted nine comparable sales to support their respective positions. The Board gave less weight to the board of review comparable sales due to their dated 2016 sales, newer dwellings or smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables. These comparables sold proximate in time to the January 1, 2018 assessment date and are similar to the subject in location, dwelling size, design and age. They sold from January 2017 to November 2018 for prices ranging from \$125,000 to \$215,000 or from \$84.23 to \$148.48 per square foot of living area including land. The Board finds the subject's estimated market value as reflected by its assessment of \$228,456 or \$159.76 per square foot of living area, including land, falls above the range established by the appellant's comparables and is excessive. Therefore, a reduction in the subject's assessment 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Mark D. Fairbanks, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187