



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

APPELLANT: Donald Miller
DOCKET NO.: 18-04969.001-R-1 through 18-04969.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Donald Miller, 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 **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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|---------------|--------|---------|----------|
| 18-04969.001-R-1 | 04-27-101-019 | 17,733 | 24,438 | \$42,171 |
| 18-04969.002-R-1 | 04-27-101-020 | 17,733 | 0 | \$17,733 |

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 two adjoining parcels, one of which is improved with a one-story single-family dwelling of frame exterior construction with 1,200 square feet of living area.¹ The dwelling was constructed in 1947. Features of the home include a full unfinished basement,² central air conditioning, a fireplace and a detached 576 square foot garage. The two parcels present a 50,588 square foot total site which is located in Warrenville, Winfield Township, DuPage County.

¹ The board of review's memorandum asserts Zillow rental listing data indicates a 430 square finished attic area and a 600 square foot family room addition changing the living area to 2,230 square feet of living area. The subject's property record card supplied by the board of review and the grid analysis both reflects 1,200 square feet of living area for the subject dwelling. The Property Tax Appeal Board finds the property record card is the best evidence of dwelling size in the record.

² See board of review evidence relying upon a Zillow rental listing printout that the subject basement is partially finished; the subject's property record card does not depict any finished basement area.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was recently purchased along with four suggested comparables sales and a brief. The appellant reported in the brief that the subject parcels were listed on the Multiple Listing Service (MLS) on March 7, 2016 and the property was on the market for 96 days before the appellant entered into a contract for purchase on June 10, 2016. He further reported the purchase of the properties was concluded on June 28, 2016 for a price of \$80,850.

In the brief, the appellant also described that the subject property is located on a "very busy (4) lane road" which decreases the properties' residential value and "makes [the parcels] more difficult to sell." Additionally, neither parcel has city water or sewer service; the dwelling is served by a well and septic. The appellant contends that substantial cost would have to be expended to provide city water and sewer to each of the parcels or to add well and septic service to the vacant parcel.

In Section IV – Recent Sale Data of the Residential Appeal petition, the appellant reported the subject property was purchased on June 28, 2016 for a price of \$80,850 or \$67.38 per square foot of living area, including land. The appellant also reported the property was purchased from Deutsche Bank, the parties to the transaction were not related and the property was sold by a Realtor from Woodhall Midwest Properties, Ltd., by agent Roseanna Gomer. The property was advertised with the MLS for a period of 96 days. In further support, the appellant submitted a copy of the Master Statement depicting the appellant's purchase of the parcels from Deutsche Bank National Trust Co. for \$80,850 which also depicted the payment of broker's fees to two entities as part of the transaction.

In a spreadsheet, the appellant reported four comparable properties along with copies of the respective MLS listing sheets. The appellant contends each of these comparables are located on quiet residential streets as compared to the subject dwelling. The comparables are located from .49 of a mile to 2.07-miles from the subject property. The comparable parcels range in size from 8,774 to 22,096 square feet of land area and are each improved with one-story dwellings of frame or frame and brick exterior construction. The homes were 40 to 81 years old and range in size from 1,120 to 1,758 square feet of living area and two of the comparables have basements, one of which has finished area. Three homes have central air conditioning, three comparables each have a fireplace and each comparable has a 2-car to a 3.5-car garage. The comparables sold between November 2017 and March 2019 for prices ranging from \$135,000 to \$211,000 or from \$110.53 to \$122.70 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a total assessment for the subject two parcels of \$51,667 which would reflect a market value of approximately \$155,017 or \$129.18 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the two parcels comprising the subject property of \$105,520. The subject's assessment reflects a market value of \$317,067 or \$264.22 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 appellant's evidence of the recent purchase of the subject property, the board of review submitted a memorandum noting the property was sold in settlement of a foreclosure from Deutsche Bank National Trust and was purchased by The IRA Club CFBO Donald Miller IRA 2000476. In reliance upon a copy of the PTAX-203 Illinois Real Estate Transfer Declaration related to the transaction, the board of review asserts the property had not been advertised prior to the sale and the document further depicts the property was Bank REO (Real Estate Owned).

As to the subject dwelling, in reliance upon a printout of a rental listing from Zillow, the board of review contends the subject's basement is partially finished. The board of review also submitted a copy of the subject's property record card depicting a dwelling size of 1,200 square feet, an unfinished basement and central air conditioning.

As to the four comparable sales presented by the appellant, the board of review addressed each property noting three of the comparables have city water and sewer whereas comparable #3 has well and septic like the subject. Appellant's comparable #2 based on the MLS listing may have condition issues and comparables #3 and #4 are each located on 4-lane highways like the subject, although comparable #4 sold 15 months after the valuation date at issue in this appeal. As part of the grid analysis, the board of review reiterated the appellant's comparables reporting the lots range in size from 8,774 to 22,096 square feet of land area.³

In support of its contention of the correct assessment as to the improved subject property, the board of review submitted information on eight comparable sales located in Warrenville and within the same neighborhood code as has been assigned to the subject property. Six of the comparable properties have well and septic service like the subject and comparables #5 through #8 are located within a block of the subject property demonstrating "the effect the highway setting has on the value of property." The comparables have lots ranging in size from 11,703 to 76,446 square feet of land area. The comparables consist of either one-story, split-level or two-story dwellings of frame, brick or frame and brick exterior construction that were 10 to 101 years old. The dwellings range in size from 780 to 3,292 square feet of living area. Each comparable has a basement or lower level, five of which have finished areas. The only other feature identified in the spreadsheet concerns garages; seven of the comparables have a garage ranging in size from 364 to 960 square feet of building area. The properties sold between April 2016 and July 2018 for prices ranging from \$189,450 to \$765,000 or from \$113.94 to \$242.88 per square foot of living area, including land. The board of review also supplied property record cards and documentation of the respective sales.

In support of the contention of the correct assessment of the vacant subject parcel, the board of review noted there were few vacant land sales. In a spreadsheet, the board of review listed three comparable vacant parcels ranging in size from 7,000 to 41,641 square feet of land area. The comparables sold from April to December 2017 for prices ranging from \$70,000 to \$200,000 or from \$4.80 to \$9.33 per square foot of land area.

³ The Property Tax Appeal Board finds an error in the land area of appellant's comparable #1 based upon the attached records and has corrected the data in the decision from 87,774 to 8,774 square feet of land area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated the purchase history of the subject and asserted he had been told "the property had a difficult time selling and the listing was subsequently reactivated." To depict the listing of the subject property, the appellant provided a copy of the Listing & Property History Report. As to the assertion that the subject full basement has finished area, the appellant described the level of finish and contended with the lack of ceiling finish or flooring finish the roughly 200 square feet of the basement do not qualify as a "finished" basement area. As to the rental listing, which was not prepared by the appellant, not all information in the rental listing is accurate; the attic and seasonal room are not heated and "should not be counted towards living space" where the attic is only useful for storage.

As to the comparables presented by the board of review, the appellant noted that three of the comparables consist of split-level or two-story homes that differ from the subject's one-story design. The appellant noted that four of the eight improved sales presented by the board of review occurred in 2016 which indicates that the purchase of the subject property in June 2016 should likewise be considered. In reliance upon MLS listing data, the appellant argues that board of review comparables #1, #2, #4 and #7 differ in dwelling size, number of garages, basement finished area and comparable #7 is a waterfront parcel.

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 appellant contends the subject's assessment should be reduced based on the sale of the subject and comparable sales contained in the record. The board of review contends the subject's assessment should be maintained based upon comparable sales it presented. Thus, the record contains evidence of thirteen sales, including the sale of the subject property.

For this 2018 assessment appeal, the Property Tax Appeal Board has given reduced weight to the 2016 sale price of the subject property and to appellant's comparables #1 and #3 which lack a basement foundation unlike the subject's full unfinished basement. The Board has also given reduced weight to appellant's comparable #4 which is located more than two-miles distant from the subject property. The Board has given reduced weight to board of review comparables #6, #7 and #8 as these dwellings differ significantly in design and/or size when compared to the subject dwelling. The Board has given reduced weight to board of review comparables #2 and #4 as each of these homes have a fully finished basement which is a superior amenity to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1, #3 and #5 as these dwellings are similar to the subject in

design, foundation and/or other features. These most similar comparables sold between September 2016 and November 2017 for prices ranging from \$135,000 to \$210,000 or from \$113.94 to \$242.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$317,067 or \$264.22 per square foot of living area, including land, which is significantly above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is 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



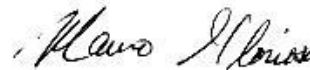
Member

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: June 16, 2020



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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