



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

APPELLANT: Mike Lane  
DOCKET NO.: 18-05093.001-R-1  
PARCEL NO.: 06-04-101-015

The parties of record before the Property Tax Appeal Board are Mike Lane, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; 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:** \$17,950  
**IMPR.:** \$29,550  
**TOTAL:** \$47,500

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 is improved with a ranch style single-family dwelling of frame, aluminum or vinyl exterior construction with 1,170 square feet of living area. The dwelling was built in 1958. Features of the property include 1½ bathrooms and a two-car detached garage. The property has a 15,725 square foot site and is located in Villa Park, York Township, DuPage County.<sup>1</sup>

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 16, 2017 for a price of \$142,500. The appellant completed Section IV of the appeal identifying the seller as Nancy Schmidt and indicated the parties were not related. The appellant further indicated that

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<sup>1</sup> The description of the property was obtained from the York Township Property Record Details report at <https://yorktwsp.com/ParcelSearch/SD/York/AssessorDB/PropertyDetail.aspx>.

the property was sold by the owner but had not been advertised for sale. The appellant also submitted a copy of the Trustee's Deed, and a copy of the settlement statement dated October 16, 2017 reflecting the purchase price of \$142,500. 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 \$64,240. The subject's assessment reflects a market value of \$193,029 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 a copy of the appellant's complaint filed with the DuPage County Board of Review and documents associated with that complaint. No other evidence of value was submitted by the board of review.

### **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 only evidence of market value to be the purchase of the subject property in October 2017 for a price of \$142,500. The appellant disclosed the parties to the transaction were not related; however, the property had not been advertised for sale. Although there may be an issue as to the arm's length nature of the transaction due to the lack of market exposure, the DuPage County Board of Review presented no evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The board of review provided no comparable sales or market data to establish that the purchase price was not reflective of fair cash value or to establish the assessment was correct. Based on this limited record the Board finds a reduction in the subject's assessment is appropriate.

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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