



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

APPELLANT: Richard Watt
DOCKET NO.: 18-05232.001-R-1
PARCEL NO.: 05-14-128-012

The parties of record before the Property Tax Appeal Board are Richard Watt, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$32,480
IMPR.: \$169,430
TOTAL: \$201,910

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 two-story dwelling of frame exterior construction with 2,556 square feet of living area. The dwelling was constructed in 1927. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 484 square feet of building area. The property has a 7,113 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same assessment neighborhood as the subject. The comparables have lot sizes ranging from 7,802 to 9,986 square feet of land area and are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 2,115 to 2,336 square feet of living area. The dwellings were

built from 1926 to 1963. The comparables have basements with finished area,¹ two homes have central air conditioning and each comparable has a garage ranging in size from 342 to 480 square feet of building area. The appellant did not report number of fireplaces. The properties sold from April to September 2017 for prices ranging from \$405,000 to \$525,000 or from \$189.70 to \$224.74 per square foot of living area, land included. Based on this 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 \$201,910. The subject's assessment reflects a market value of \$606,701 or \$237.36 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 detailed spreadsheet of the appellant's comparables and a memorandum from the Milton Township Assessor. The assessor critiqued the appellant's comparables noting differences in features, age and number of stories when compared to the subject and reporting each home has central air conditioning.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales provided by the township assessor that were located within the same assessment neighborhood as the subject. These properties have sites that range in size from 7,219 to 14,418 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,100 to 2,672 square feet of living area. The dwellings were built from 1911 to 1950. The comparables have basements with finished area, central air conditioning, one or two fireplaces and garages ranging in size from 288 to 572 square feet of building area. The sales occurred from June 2017 to June 2018 for prices ranging from \$636,000 to \$785,000 or from \$275.62 to \$313.80 per square foot of living area, including land. A map depicting the locations of both parties' comparables in relation to the subject was submitted. Based on this evidence, the board of review requested no change to the subject's assessment.

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.

The record contains ten suggested comparable sales for the Board's consideration. The Board gave less to appellant's comparables and board of review comparables #2, #4 and #6 due to smaller dwelling size, dissimilar age and/or larger lot size when compared to the subject.

¹ These homes have finished basement area per the data supplied by the board of review.

The Board finds the best evidence of the subject's market value to be the board of review comparables #1, #3, #5 and #7 which overall are most similar to the subject in location, dwelling size, design, age and most features. The properties sold from June 2017 to June 2018 for prices ranging from \$675,000 to \$785,000 or from \$275.62 to \$299.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$606,701 or \$237.36 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported and no 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:

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

Richard Watt, by attorney:
Glenn S. Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

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