



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

APPELLANT: Eric Cann  
DOCKET NO.: 18-05801.001-R-1  
PARCEL NO.: 05-17-412-009

The parties of record before the Property Tax Appeal Board are Eric Cann, the appellant, by attorney Greg Earl in Geneva, 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:** \$20,720  
**IMPR.:** \$61,160  
**TOTAL:** \$81,880

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 ranch style dwelling of masonry exterior construction with 1,105 square feet of ground floor living area. The dwelling was built in 1957. Features of the home include a slab foundation, 315 square feet of finished area on the second level, central air conditioning, and two bathrooms. The property also has a two-car detached garage with 484 square feet of building area. The property has a 7,262 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's counsel marked on the appeal and stated in a cover letter that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 17-06256.001-R-1. In that appeal the

Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$58,328 based on equity and the weight of the evidence submitted by the parties. The appellant's attorney further asserted that tax years 2017 and 2018 are within the same general assessment period. The appellant also completed Section IV of the appeal disclosing the subject property was purchased in November 2016 for a price of \$175,000. Based on this record the appellant requested the assessment be reduced to \$58,328, which is reflective of the purchase price and was the basis for the prior year's decision of the Board.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,880. The subject's assessment reflects a market value of \$246,034 or \$173.26 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 support of its contention of the correct assessment the board of review submitted a statement from the township assessor explaining that the subject property was 100% renovated after its purchase in 2016 with a master bedroom and a second bath being added on the second floor. The statement also asserted the subject property was being rented in January 2017 for rent of \$2,295 per month. As support for this statement the board of review submitted Exhibit #1 showing the rental history of the subject property from January 2017 to October 2020. The board of review also submitted copies of photographs depicting the subject's renovated condition and its condition prior to renovation when purchased in 2016. Also submitted was a copy of the Multiple Listing Service listing sheet for the subject property associated with its 2016 purchase describing the home as 1-story with 1,105 square feet of living area. A copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property was submitted by the board of review, which disclosed the property was not going to be the buyer's principal residence. As a final document to demonstrate the property is not owner occupied, the board of review submitted a copy of the property record card for parcel number (PIN) 05-08-118-010 identifying this property as being owned by the appellant. The assessor explained PIN 05-08-118-010 is the appellant's principal residence.

In support of the assessment the board of review provided four comparables sales identified by the township assessor that were improved with one-story dwellings of frame or masonry exterior construction that range in size from 928 to 1,276 square feet of living area. The homes were built in 1950 or 1955. Each property has central air conditioning, two comparables each have one fireplace, and three comparables have either a one-car or a two-car garage. The comparables have the same assessment neighborhood code as the subject property with sites ranging in size from 7,316 to 7,689 square feet of land area. The sales occurred from July 2017 to November 2018 for prices ranging from \$204,000 to \$252,500 or from \$174.57 to \$219.83 per square foot of living area, including land.

The board of review also indicated in its submission that 2015 was the beginning of the general assessment cycle for the subject property and a township equalization factor of 1.0383 was applied in 2018.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 tax year should not be carried forward to the tax year at issue as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the record indicates that the subject property is not an owner-occupied dwelling, a prerequisite for the application of section 16-185 of the Property Tax Code. Although the appellant's counsel stated the home is owner occupied, the board of review submitted evidence that the home is not owner occupied such as the rental listing, the statement on the transfer declaration that the home was not going to be the buyer's principal residence, and a copy of a property record card identifying a different PIN as the appellant's principal residence. The appellant did not submit any evidence to rebut the assertion the subject property is not owner occupied. For these reasons, the Property Tax Appeal Board finds the appellant's contention of law is without merit.

The Board further finds the board of review submitted information on four comparable sales that had varying degrees of similarity to the subject property. These properties sold for prices ranging from \$204,000 to \$252,500 or from \$174.57 to \$219.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,034 or \$173.26 per square foot of living area, including land, which is within the overall price range of the comparable sales but slightly below the range on a square foot basis. The Board finds these sales demonstrate the subject property is not overvalued. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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: July 20, 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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