



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

APPELLANT: Christensen Contracting
DOCKET NO.: 19-00827.001-R-1
PARCEL NO.: 05-09-213-018

The parties of record before the Property Tax Appeal Board are Christensen Contracting, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$32,490
IMPR.: \$66,840
TOTAL: \$99,330

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 2019 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 dwelling of frame exterior construction with 1,646 square feet of living area. The dwelling was constructed in 1956. Features of the home include central air conditioning, a fireplace and a 350 square foot garage. The property has a 13,402 square foot site and is located in Wheaton, 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 comparables located within same neighborhood code as the subject. The comparables are described as ranch dwellings of frame exterior construction ranging in size from 1,504 to 1,652 square feet of living area and were constructed from 1955 to 1958. The comparables each have central air conditioning and a garage ranging in size from 364 to 460 square feet of building area. The comparables have sites ranging in size from 9,715 to 19,866 square feet of land area. The comparables sold from August 2016 to June 2017 for prices

ranging from \$199,990 to \$229,000 or from \$129.13 to \$138.62 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,330. The subject's assessment reflects a market value of \$301,092 or \$182.92 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales within the same assessment neighborhood code as the subject and within .25 of a mile from the subject. The comparables have sites ranging in size from 9,977 to 17,257 and are improved with ranch dwellings of frame exterior construction ranging in size from 1,624 to 1,731 square feet of living area and were constructed from 1955 to 1957. Two comparables have central air conditioning, two comparables have one fireplace and each comparable has a garage ranging in size from 228 to 322 square feet of building area. The comparables sold from May 2017 to July 2019 for prices ranging from \$320,000 to \$339,000 or from \$192.66 to \$208.74 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 six comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables along with board of review comparable #2 due to their sale dates that occurred over 18 months prior to the January 1, 2019 assessment date and were less likely to be reflective of market value.

The Board finds the best evidence of market value to be board of review comparables #1 and #3. Both comparables sold proximate in time to the January 1, 2019 assessment date and are similar to the subject in location, dwelling size, age and some features. These comparables sold in June 2018 and July 2019 for prices of \$339,000 and \$320,000 or for \$208.74 and \$196.08 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$301,092 or \$182.92 per square foot of living area, including land which falls below the two best comparables both on overall price and price per square foot. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is 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: 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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