



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

APPELLANT: Daniel & Hollee Ball
DOCKET NO.: 19-00829.001-R-1
PARCEL NO.: 05-09-420-027

The parties of record before the Property Tax Appeal Board are Daniel & Hollee Ball, the appellants, 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: \$45,870
IMPR.: \$99,120
TOTAL: \$144,990

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame and masonry exterior construction with 1,697 square feet of living area. The dwelling was constructed in 1968. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 374 square foot garage. The property has a 12,930 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparables located within the same neighborhood code as the subject. The comparables are described as two-story dwellings of masonry or frame exterior construction ranging in size from 1,537 to 1,776 square feet of living area and were constructed from 1950 to 1962. Each comparable has an unfinished basement and a garage ranging in size from 273 to 384 square feet of building area. One comparable has central air

conditioning. The comparables have sites ranging in size from 9,317 to 11,813 square feet of land area. The comparables sold from March 2017 to May 2018 for prices ranging from \$210,000 to \$337,000 or from \$128.91 to \$190.63 per square foot of living area, including land. Based on this evidence, the appellants 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 \$144,990. The subject's assessment reflects a market value of \$439,497 or \$258.98 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 response to the appeal, the board of review argued comparable sales #1 and #3 were not arm's length transactions. The board of review submitted the PTAX-203 Real Estate Transfer Declarations associated with both sales that disclosed the properties were not advertised for sale.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within the same neighborhood code and from .15 to .79 of a mile from the subject property. The comparables have sites ranging in size from 9,318 to 9,945 and are improved with two-story dwellings of frame, frame and masonry, or masonry exterior construction ranging in size from 1,600 to 1,770 square feet of living area and were constructed from 1927 to 1950. Each comparable has a basement with finished area. Other features of each comparable include central air conditioning, one fireplace, and a garage ranging in size from 323 to 480 square feet of building area. The comparables sold in April or May 2018 for prices ranging from \$415,000 to \$445,000 or from \$251.41 to \$265.12 per square foot of living area, including land. The board of review also submitted the PTAX-203 Real Estate Transfer Declaration associated with the sale of the subject in June 2018 for \$275,000. The board of review indicated the subject's sale was not an arm's length transaction because the property was not advertised for sale on the open market. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants 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 and information pertaining to the 2018 sale of the subject. The Board gave little weight to the subject sale and appellants' comparables #1 and #3 as each property was not advertised for sale which does not meet one of the key fundamental elements of an arm's length transaction. In addition, comparables #2 and #3 sold in 2017 which are dated and less likely to be reflective of market value as of January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the board of review comparables which sold proximate in time to the January 1, 2019 assessment date and are similar to the subject in location and dwelling size. These comparables sold in April or May 2018 for prices ranging from \$415,000 to \$445,000 or from \$251.41 to \$265.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$439,497 or \$258.98 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering 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 a reduction in the subject's assessment is not 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: September 21, 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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