



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

APPELLANT: John & Margaret Arcan
DOCKET NO.: 19-00850.001-R-1
PARCEL NO.: 05-02-205-011

The parties of record before the Property Tax Appeal Board are John & Margaret Arcan, the appellants; 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: \$17,420
IMPR.: \$109,430
TOTAL: \$126,850

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 2,449 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 396 square foot garage. The property has a 19,232 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparables located within a different neighborhood code than the subject. The comparables are described as ranch or split-level dwellings of masonry or frame and masonry exterior construction ranging in size from 988 to 1,929 square feet of living area and were constructed from 1954 to 1963. The comparables have basements, three of which have finished area, two comparables have central air conditioning, and each comparable has a garage ranging in size from 336 to 576 square feet of building area. The

comparables have sites ranging in size from 6,608 to 21,344 square feet of land area. The comparables sold from March to June 2020 for prices ranging from \$210,000 to \$356,000 or from \$158.11 to \$353.17 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 \$126,850. The subject's assessment reflects a market value of \$384,510 or \$157.01 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 critiqued the appellants' comparables noting comparables #1, #2 and #4 are located over 1 mile from the subject and comparable #4 is located in a different township. In addition, the board of review argued that all are different style dwellings when compared to the subject and comparables #1 and #2 sold in 2020 and do not apply to 2019 value. The board of review reported appellants' comparable #3 sold in November 2019 for \$223,000.

In support of the subject's assessment, the board of review submitted information on three comparable sales located from .42 to .88 of a mile from the subject property. The comparables have sites ranging in size from 5,127 to 21,663 and are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 2,224 to 2,738 square feet of living area and were constructed from 1948 to 1996. Each comparable has a basement with one having finished area. Other features of each comparable include central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 1,200 square feet of building area. The comparables sold from January 2017 to July 2018 for prices ranging from \$499,000 to \$550,000 or from \$197.39 to \$246.40 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 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 eight comparable sales for the Board's consideration, one of which was reported to have sold twice. The Board finds neither parties' comparables are truly similar to the subject due to their sale dates occurring less proximate in time to the January 1, 2019 assessment date, distant location, dissimilar lot size, age, style and/or dwelling size when compared to the subject. These comparables sold from January 2017 to June 2020 for prices ranging from \$210,000 to \$550,000 or from \$158.11 to \$353.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$384,510 or \$157.01 per square foot of living area, including land which falls within the range on overall price established by the comparable sales in the record but slightly below on 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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