



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

APPELLANT: Richard Watt
DOCKET NO.: 19-01134.001-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: \$25,860
IMPR.: \$194,680
TOTAL: \$220,540

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 is improved with a two-story dwelling of frame construction with 2,556 square feet of living area. The dwelling was built in 1927. Features of the property include a full basement that is partially finished, central air conditioning, one fireplace and a detached two-car 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 four comparable sales improved with two-story dwellings of frame construction ranging in size from 1,940 to 2,966 square feet of living area. The homes were built from 1922 to 1965. Three comparables have basements with two having finished area, each property has central air conditioning, three comparables each have one fireplace, and

each property has a garage ranging in size from 276 to 546 square feet of building area.¹ The comparables have sites ranging in size from 6,765 to 11,578 square feet of land area. The comparables are located in Glen Ellyn and have the same neighborhood code as the subject property. The sales occurred from May 2018 to June 2019 for prices ranging from \$357,900 to \$625,000 or from \$184.49 to \$232.12 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$175,793.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,540. The subject's assessment reflects a market value of \$662,680 or \$259.26 per square foot of living area, land included, when using the 2019 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 information on five comparable sales identified by the township assessor that are improved with two-story dwellings of frame or frame and masonry construction ranging in size from 2,100 to 2,458 square feet of living area. The homes were built from 1911 to 1940. Each property has a basement with four having finished area, central air conditioning, one fireplace, and a garage ranging in size from 220 to 576 square feet of building area. The comparables have sites ranging in size from 7,396 to 13,520 square feet of land area. Each comparable is located in Glen Ellyn and has the same assessment neighborhood code as the subject property. These properties sold from July 2017 to July 2019 for prices ranging from \$585,000 to \$715,000 or from \$276.60 to \$302.86 per square foot of living area, including land.

The board of review explained the subject property had a 1,300 square foot first and second floor addition in 1998. In rebuttal the board of review asserted appellant's comparable #1 has no finished basement area and has a one-car garage. It further stated that appellant's comparable #3 has no basement and is 616 square feet smaller than the subject dwelling.

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 meet not this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject in age and its unfinished basement unlike the subject's partial finished basement. The Board gives less weight to appellant's comparable #3 due to the smaller dwelling size and lack of a basement. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 as well as the board of review comparables sales. These comparables range in size from 2,100 to 2,966 square feet of living area and sold from July 2017 to July 2019 for prices ranging from

¹ Some of the descriptive information is gleaned from the documentation provided by the board of review.

\$532,000 to \$715,000 or from \$210.73 to \$302.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$662,680 or \$259.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board also finds the subject's assessment reflects a market value below each of the comparables provided by the board of review on a per square foot of living area basis, further demonstrating the subject property is not overvalued. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: 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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