



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

APPELLANT: Richard Carlson
DOCKET NO.: 19-01197.001-R-1
PARCEL NO.: 04-12-225-003

The parties of record before the Property Tax Appeal Board are Richard Carlson, the appellant, by attorney Jeffrey G. Hertz, of Sarnoff & Baccash 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 A Reduction 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: \$31,760
IMPR.: \$86,560
TOTAL: \$118,320

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 two-story dwelling of frame and brick exterior construction with 2,554 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage with 498 square feet of building area. The property has a 7,155 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four suggested comparable sales located in the same neighborhood code as the subject property. The comparables have site sizes ranging from 6,541 to 7,934 square feet of land area. The comparables were improved with two-story single family dwellings of frame and brick exterior construction that range in size from 2,304 to 2,850 square feet of

living area. The comparables were built from 1987 to 1992. Each comparable has a basement with two comparables having finished area. The comparables have central air conditioning, a fireplace¹ and a two-car garage ranging in size from 420 to 462 square feet of building area. The comparables sold from July 2017 to July 2018 for prices ranging from \$310,000 to \$335,000 or from \$117.54 to \$139.76 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$112,424 reflecting a market value of approximately \$337,306 or \$132.07 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,440. The subject's assessment reflects a market value of \$374,174 or \$146.51 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. Appearing on behalf of the board of review was Board Member Matthew Rasche. Rasche called Peggy Powell Deputy Township Assessor, as a witness.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and PTAX-203 Illinois Real Estate Transfer Declarations for both parties' comparables. Powell testified that her office also submitted a grid analysis containing information on the appellant's comparables along with six additional comparable sales located in the same neighborhood code as the subject property. The comparables have site sizes ranging from 7,700 to 10,800 square feet of land area. The comparables were improved with two-story single family dwellings of frame or brick and frame exterior construction ranging in size from 2,229 to 2,683 square feet of living area. The comparables were built from 1985 to 1990. Each comparable has a basement with two comparables having finished area. The comparables have central air conditioning, a fireplace and a garage ranging in size from 400 to 525 square feet of building area. The comparables sold from October 2016 to March 2019 for prices ranging from \$348,900 to \$396,900 or from \$136.04 to \$162.93 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

Under cross-examination, Powell acknowledge that the two highest comparables on a per square foot basis submitted by the board of review had basement finish when compared to the subject's unfinished basement.

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 evidence in the record supports a reduction in the subject's assessment.

¹ The fireplace information was obtained from the grid analysis and property record card submitted by the board of review.

The record contains ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #4 along with the board of review comparables #3 and #4 as these sales occurred from October 2016 to October 2017, which are dated and less likely to be indicative of fair market value as of the subject's January 1, 2019 assessment date. The Board gave less weight to the appellant's comparables #1 and #3 along with the board of review comparables #2 and #5 as these comparables have basement finish when compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #6. These comparables sold proximate in time to the assessment date at issue and are similar in location, lot size, age dwelling size, and features. These most similar comparables sold for prices of \$367,000 and \$364,000 or \$140.02 and \$138.40 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$374,174 or \$146.51 per square foot of living area, land included, which is above the best comparable sales in this record. Based on this evidence the Board finds a 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: November 16, 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

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