



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

APPELLANT: Theresa Bagley  
DOCKET NO.: 19-02665.001-R-1  
PARCEL NO.: 05-20-304-020

The parties of record before the Property Tax Appeal Board are Theresa Bagley, the appellant; 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:** \$40,660  
**IMPR.:** \$124,290  
**TOTAL:** \$164,950

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 exterior construction with 2,533 square feet of living area. The dwelling was constructed in 1971 and is approximately 49 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, an inground swimming pool and a three-car garage. The property has a 14,143 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation and assessment inequity with respect to both the land and improvement as the bases of the appeal. In support of these arguments, the appellant submitted an appraisal and a grid analysis containing five equity comparables and one comparable sale.

The appellant's appraisal contained an opinion of value estimating the subject property had a market value of \$500,000 as of January 1, 2019. The appraisal was prepared by Jacob Bartlett a certified residential real estate appraiser.

The intended use of the appraisal was to develop the market value of the subject property in support of a possible tax appeal. Users of the report include county and state boards of appeal. The appraiser indicated the subject was in “overall above average condition with newer siding and a remodeled kitchen.”

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparable sales located within 0.53 of a mile from the subject property. The comparables have sites that range in size from 8,995 to 18,618 square feet of land area and are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,444 to 3,067 square feet of living area. The homes were built from 1961 to 1985 and have average + or superior condition ratings. Each comparable has a basement, five with finished area, central air conditioning and a two-car garage. Appraisal comparable #4 features an inground swimming pool. The comparables sold from August 2017 to October 2018 for prices of \$459,000 and \$528,000 or from \$159.77 to \$195.38 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, condition, room count, dwelling size, basement area and room count, garage size and exterior amenities. After adjustments, the appraiser arrived at range of adjusted prices for the comparables from \$470,500 to \$506,000 and an opinion of market value for the subject of \$500,000.

The appellant also submitted a grid analysis containing five equity comparables and one comparable sale. The properties are located within 250 feet of the subject property and have varying degrees of similarity to the subject property. Comparable #2 sold in August 2017 and was included in the appraisal as comparable #2. The five equity comparables have land assessments ranging from \$37,870 to \$66,500 or from \$2.22 to \$2.87 per square foot of land area. The comparables have improvement assessments ranging from \$109,700 to \$159,320 or from \$45.34 to \$54.31 per square foot of living area.

The appellant submitted written comments providing a history of the subject’s assessment along with descriptions and analysis associated with the equity and sale comparables submitted. Based on this evidence, the appellant requested the subject’s land assessment be reduced to \$38,278 or \$2.71 per square foot of land area and the improvement assessment be reduced to \$126,214 or \$49.83. The appellant’s total assessment request of \$164,492 equates to a market value of \$493,525 or \$194.84 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,950. The subject's assessment reflects a market value of \$584,874 or \$230.90 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 its contention of the correct assessment on the basis of overvaluation, the board of review submitted information on four comparable sales located within 1.31 miles of the subject property. The comparables have sites that range in size from 8,994 to 18,520 square feet of land area and are improved with two-story dwellings of frame or frame and masonry exterior

construction that range in size from 2,277 to 2,631 square feet of living area. The homes were built from 1944 to 2013. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a two-car garage. The comparables sold from August 2016 to July 2019 for prices ranging from \$554,900 to \$590,000 or from \$222.35 to \$243.70 per square foot of living area, land included.

As to the inequity argument, the board of review submitted six equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 10,371 to 19,224 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,277 to 2,772 square feet of living area. The homes were built from 1922 to 1991. Each comparable has a basement, four with finished area, one or two fireplaces and a two-car or a three-car garage. Five comparables have central air conditioning. The comparables have land assessments ranging from \$31,410 to \$50,940 or from \$2.65 to \$3.03 and improvement assessments that range from \$151,040 to \$171,300 or from \$61.66 to \$68.59 per square foot of living area.

The board of review also submitted Residential Field Permits dated in February and March 2014 for the subject property which were for an addition and inground swimming pool. The addition permit stated the project included additions to a family room, the garage and the kitchen and had an improvement cost of \$216,500. The swimming pool permit had an improvement cost of \$84,700 with notes describing an outdoor inground pool, spa, deck/patio, fence and alarm. The permits indicated that fieldwork was completed as of April 2016. The board of review provided before and after photographs of the front of the subject property and a photo of the completed pool/patio feature.

Based on this evidence the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the board of review's evidence arguing that assessor focused solely on estimated market value and ignoring the appellant's inequity argument. The appellant argued that the addition and pool projects were completed in 2014 rather than 2016 as stated on the permit documents and substantiated by October 2015 date stamps on photographs of the improvements. As to the appellant's appraisal evidence, the appellant argues that the subject's property characteristics are all accounted for in the appraisal report.

### **Conclusion of Law**

The appellant contends, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the overvaluation argument, the appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant which takes into consideration adjustments for the subject's addition and inground pool features. The Board recognizes the subject has a larger garage and inground pool, however, these features of the subject property appear to be reasonably adjusted for in the appraisal report. The subject's assessment reflects a market value of \$584,874 or \$230.90 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$500,000 as of the assessment date at issue. Since market value has been established the 2019 three year average median level of assessments for DuPage County of 32.99% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity is not justified.

The parties submitted 11 equity comparables with varying degrees of similarity to the subject. The comparables have land assessments ranging from \$31,410 to \$66,500 or from \$2.22 to \$3.03. The subject has a land assessment of \$40,660 or \$2.87 per square foot of land area which falls within the range established by the equity comparables. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's land assessment is equitably assessed. Based on the evidence, a reduction in the subject's land assessment is not justified.

The equity comparables have improvement assessments ranging from \$109,700 to \$171,300 or from \$45.34 to \$68.59 per square foot of living area. The subject's assessment, after making the adjustment for overvaluation, reflects an improvement assessment of \$124,950 or \$49.07 per square foot of living area. The subject's revised improvement assessment falls within the range established by the equity comparables and no further reduction is warranted.

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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