



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

APPELLANT: Theresa Weinstein
DOCKET NO.: 19-02853.001-R-1
PARCEL NO.: 04-11-400-149

The parties of record before the Property Tax Appeal Board are Theresa Weinstein, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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: \$24,320
IMPR.: \$55,560
TOTAL: \$79,880

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 1,620 square feet of living area. The dwelling was constructed in 2013. Features of the home include a finished partial basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 1,435 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal.¹ In support of this argument, the appellant submitted information on three equity comparables none of which are located in the same assessment neighborhood code as the

¹ The bases of appeal marked in Section 2d of the Residential Appeal petition were "assessment equity" and "contention of law," however, the Board recognizes that a brief prepared by counsel argues market value as reflected in the sales prices of the comparables presented. (86 Ill.Admin.Code §1910.30(h) and 35 ILCS 200/16-180).

subject. The comparables consist of two-story dwellings of frame or frame and brick exterior construction that were either 32 or 33 years old. The dwellings contain either 1,478 or 1,550 square feet of living area. One comparable has a partial unfinished basement. Each dwelling has central air conditioning and a garage of either 220 or 396 square feet of building area. The comparables have improvement assessment of either \$47,740 or \$51,340 or \$30.80 and \$34.74 per square foot of living area. The comparables sold from November 2016 to July 2018 for prices ranging from \$175,000 to \$185,000 or from \$112.90 to \$121.79 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$35,674 or \$22.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,880. The subject property has an improvement assessment of \$55,560 or \$34.30 per square foot of living area. The subject's assessment reflects a market value of \$242,134 or \$149.47 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 a memorandum responding to the appellant's comparables, the board of review contends that each is in a different neighborhood code than the subject, older than the subject and is a smaller dwelling than the subject.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables along with comparable sales data. The parcels range in size from 1,323 to 2,205 square feet of land area and are each improved with a two-story dwelling of frame and brick exterior construction. The homes were built from 2010 to 2014 and each contains 1,620 square feet of living area with a finished partial basement and a 420 square foot garage. The comparables have improvement assessments of \$55,560 or \$34.30 per square foot of living area. The comparables sold on eleven occasions since comparables #1 and #2 each sold twice. The sales occurred from March 2017 to June 2019 for prices ranging from \$261,500 to \$300,000 or from \$161.42 to \$185.19 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As depicted on the Residential Appeal petition, the taxpayer contends in part assessment inequity as the basis of the appeal concerning the subject's improvement assessment. 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). The Board finds the record evidence does not establish that a reduction in the subject's assessment is warranted on grounds of lack of assessment equity.

The parties submitted a total of twelve comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which are each significantly older, located in different assessment neighborhood codes than the subject and differ in dwelling size and features when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject in location, bracket the subject in age and are identical to the subject in dwelling size and finished partial basement feature. These comparables have improvement assessments of \$55,560 or \$34.30 per square foot of living area per square foot of living area. The subject's improvement assessment of \$55,560 or \$34.30 per square foot of living area is identical to the best comparables in this record presented by the board of review. Based on this record, the Board finds the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and therefore, a reduction in the subject's assessment is not justified on grounds of lack of assessment equity.

In the alternative, the appellant marked "contention of law" supported by counsel's brief which actually argues that the market value of the subject property is not accurately reflected in its assessed valuation which is technically not a "contention of law." (See Footnote #1). However, 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 record evidence fails to support a reduction in the subject's assessment is warranted.

The parties submitted a total of twelve comparable properties with a total of fourteen sales to support their respective positions before the Property Tax Appeal Board on market value grounds. The Board has given reduced weight to the appellant's comparables which are each significantly older, located in different assessment neighborhood codes than the subject and differ in dwelling size and features when compared to the subject. The Board has given reduced weight to the 2017 sales presented by the board of review for comparables #1, #2, #4, #5 and #6 which dates are more remote in time to the valuation date at issue than other sales in the record.

The Board finds the best evidence of market value on this record to be board of review sales #1, #2, #3, #7, #8 and #9 that occurred in either 2018 or 2019. The properties are each similar to the subject in location, design, size and finished basement feature while bracketing the subject in age. These comparables sold from May 2018 to June 2019 for prices ranging from \$261,500 to \$300,000 or from \$161.42 to \$185.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$242,134 or \$149.47 per square foot of living area, including land, which is below the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences in age, the Board finds the evidence of record does not establish that the subject property is overvalued given recent sales of similar properties in the subject's neighborhood. Therefore, the Board finds no reduction in the subject's assessment is warranted on grounds of overvaluation.

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:

December 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

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