



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

APPELLANT: Daniel Douglas  
DOCKET NO.: 19-03109.001-R-1  
PARCEL NO.: 05-30-203-037

The parties of record before the Property Tax Appeal Board are Daniel Douglas, 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 **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:** \$33,430  
**IMPR.:** \$109,720  
**TOTAL:** \$143,150

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 masonry exterior construction with 2,506 square feet of living area. The dwelling was constructed in 1965 and is approximately 54 years old. Features of the home include a partially finished basement,<sup>1</sup> central air conditioning, a fireplace and a two-car garage with 483 square feet of building area. The property has a 32,312 square foot site and is located in Wheaton, Milton Township, Cook County.

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<sup>1</sup> The Board finds the best description of the subject dwelling's basement is found in the MLS listing sheet provided by the appellant and the subject's property record card provided by the board of review. The appellant provided conflicting information regarding the subject dwelling's basement. The appellant reported in the appeal petition that the subject has an unfinished basement, while the MLS listing sheet disclosed the subject's basement is partially finished.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition and submitted evidence disclosing the subject property was purchased on January 16, 2017 for a price of \$390,000. The appellant identified the seller as Beverly A. Logan, Trustee and indicated the parties were not related. The appellant further disclosed the property was sold by a realtor and the property had been advertised in the Multiple Listing Service (MLS) for a period of 88 days. To document the transaction the appellant submitted a copy of the MLS listing sheet, a Listing and Property History Report and the settlement statement. The settlement statement disclosed the date of sale was January 6, 2017 and reiterated the sale price, and also depicted commissions being issued to two realty agencies as part of the transaction. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,150. The subject's assessment reflects a market value of \$433,919 or \$173.15 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 submitted a memorandum and data from the township assessor's office. The township assessor agreed that the appellant purchased the home in January 2017 for \$390,000 and provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the transaction, as well as a duplicate copy of the settlement statement which was also provided by the appellant. The assessor asserted that a reduction was made to the 2019 assessment by the board of review to reflect 1/3 of the 2017 sale price with the 2018 (1.0383) and 2019 (1.0605) equalization factors applied.

In support of its contention of the correct assessment, the board of review through the township assessor submitted (Exhibit #1) a grid analysis and property record cards of the subject and four comparable sales. The comparables are located within the same assessment neighborhood code as the subject and from .20 to .53 of a mile from the subject property. The assessor provided a map depicting the locations of the comparables in relation to the subject property. The comparables have sites that range in size from 15,967 to 22,330 square feet of land area of land area. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,408 to 2,607 square feet of living area. The dwellings were built from 1967 to 1973. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, a fireplace and a two-car garage that ranges in size from 441 to 537 square feet of building area. The comparables sold from July 2017 to June 2018 for prices ranging from \$404,000 to \$528,000 or from \$166.26 to \$215.95 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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

The appellant based this appeal on a recent sale of the subject property in January 2017 for a price of \$390,000. However, the Board gives little weight to the subject's sale as it occurred 24 months prior to the January 1, 2019 assessment date, which is dated and less likely to be indicative of market value.

The Property Tax Appeal Board finds the claim by the township assessor that the subject's 2017 sale price should be increased by 3.83% for 2018 and by 6.05% for 2019 due to the Milton Township equalization factors of 1.0383 and 1.0605, respectively, is unsupported, unpersuasive and not supported by law.

The board of review provided four comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #1 and #2 as their 2017 sales are dated and less likely to reflect the subject's market value as of the lien date at issue. The Board finds the best evidence of market value to be board of review comparables #3 and #4. These two comparables sold more proximate in time to the lien date at issue and therefore, are more indicative of the subject's market value as on the January 1, 2019 assessment date. The comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold in June 2018 for prices of \$528,000 and \$520,000 or for \$202.53 and \$215.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$433,919 or \$173.15 per square foot of living area, including land, which is below the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value 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: January 18, 2022



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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