



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

APPELLANT: Dale Nishimura
DOCKET NO.: 19-03219.001-R-1
PARCEL NO.: 05-22-403-009

The parties of record before the Property Tax Appeal Board are Dale Nishimura, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; 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: \$37,870
IMPR.: \$77,130
TOTAL: \$115,000

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 2,458 square feet of living area. The dwelling was constructed in 1968. Features of the home include an unfinished basement, central air conditioning and a two-car garage with 440 square feet of building area. The property has a 21,934 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant partially completed Section IV – Recent Sale Data of the appeal petition and submitted evidence disclosing the subject property was purchased on May 23, 2018 for a price of \$345,000. The appellant identified the seller as the Marilyn Michalek Trust and indicated the parties were not related. The appellant further disclosed the property was sold by the owner. The appellant did not disclose whether the property was advertised for sale and if so, how long the property was exposed on the market. To document the transaction the appellant submitted a copy of the

settlement statement corroborating the sale date and sale price of \$345,000. 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 \$152,470. The subject's assessment reflects a market value of \$462,170 or \$188.03 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 from the township assessor's office. The township assessor argued that the subject's sale was not an arms-length transaction because it was not advertised for sale. The assessor's Exhibit #1 consists of a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the transaction, which disclosed the property was not advertised for sale. The assessor also provided a copy of a report identified as Exhibit #2, DuPage County Supervisor of Assessments Error Listing. The report includes sales that occurred in June 2018, which listed the real estate transfer declaration (RETD) associated with the subject's sale and noted the property was not advertised for sale. As part of the submission the assessor provided a copy of the subject's property record card and a copy of the settlement statement associated with the subject's purchase transaction. The assessor asserted that the evidence clearly shows that the sale of the subject property was not an arms-length transaction and does not justify a reduction of the assessment to the sale price.

The board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant based this appeal on a recent sale of the subject property in May 2018 for a price of \$345,000. To document the transaction the appellant submitted a copy of the settlement statement. The board of review provided a copy of the real estate transfer declaration associated with the transaction that disclosed the property was not advertised for sale. However, the Board finds on this limited record, the only evidence of market value to be the purchase of the subject property for a price of \$345,000, which is below the subject's current market value of \$462,170 as reflected by the assessment. The Board recognizes the real estate transfer declaration associated with the transaction disclosed the subject property was not advertised for sale, however, the Board finds the board of review did not present any evidence to refute the contention that the purchase price was reflective of market value. Moreover, the Board finds the

board of review did not provide any market value evidence in support of its assessed valuation of the subject property. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dale Nishimura, by attorney:
Dennis D. Koonce
Attorney at Law
11255 Patrick Court
Frankfort, IL 60423

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187