



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

APPELLANT: Amy Lawless and Ken Klivickis
DOCKET NO.: 19-03221.001-R-1
PARCEL NO.: 05-13-116-001

The parties of record before the Property Tax Appeal Board are Amy Lawless and Ken Klivickis, the appellants, 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: \$37,590
IMPR.: \$203,240
TOTAL: \$240,830

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2.5-story dwelling of frame and masonry exterior construction with 4,376 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an attached garage with 483 square feet of building area and a detached garage with 294 square feet of building area. The property has an 11,879 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

¹ The parties differ as to the description of the subject property. The Board finds the best description of the subject is found in the subject's property record card provided by the board of review, which contains a schematic diagram and dimensions of the subject dwelling and garages, as well as other features of the home. Both parties reported the subject dwelling has a finished basement.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants completed Section IV – Recent Sale Data of the appeal petition and submitted evidence disclosing the subject property was purchased on September 26, 2019 for a price of \$730,000. The appellants identified the seller as Christopher Camp and indicated the parties were not related. The appellants 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 73 days. To document the transaction the appellants submitted a copy of the MLS listing sheet and a copy of the settlement statement reiterating the sale date and price which also depicted commissions being issued to one realty agency as part of the transaction. Based on this evidence, the appellants 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 \$296,515. The subject's assessment reflects a market value of \$898,803 or \$205.39 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 board of review and township assessor agree that the appellants purchased the home in September 2019 for \$730,000. (Exhibit #1 is a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the transaction.) However, the township assessor contends that "the sale was far too late in 2019, well passed the January 1 lien date, to be used as a full market value for a 2019 assessment. The assessor's office did offer a pro-rated reduction to the sales date and sales price for 2019. The appellants could then have the 2020 assessment reduced to the full sales price plus the applicable equalization factor. The DuPage County Board of Review accepted the recommendation for that 2019 value." Included with the submission is a document identified as "Pro-Rate to Sale, Lowering to 2019 Sales" depicting the calculations used by the assessor to determine the subject's prorated assessed value based on the appellants' September 26, 2019 purchase price.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on three comparable sales located from .13 to .29 of a mile from the subject property. The comparables have sites that range in size from 9,746 to 15,472 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,400 to 3,934 square feet of living area. The dwellings were built in 1997 or 2002. Each comparable has a basement with finished area, central air conditioning, a fireplace and either a garage that ranges in size from 572 to 662 square feet of building area. The comparables sold from June 2018 to March 2019 for prices ranging from \$767,000 to \$1,050,000 or from \$225.59 to \$286.73 per square foot of living area, including land. Also included with the submission are copies of the property record cards for the subject and each of its comparables, as well as a map depicting the locations of the comparables in relation to the subject.

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

Conclusion of Law

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

The Board finds the best evidence of market value to be the purchase of the subject property in September 2019 for a price of \$730,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market in the Multiple Listing Service and it had been on the market for 73 days. In further support of the transaction the appellants submitted a copy of the settlement statement and the MLS listing sheet. The Board finds the comparable sales provided by the board of review do not overcome the weight of the subject's arm's length transaction.

Furthermore, the Board finds the board of review agreed that the subject was purchased in September 2019 and determined the purchase price was sufficient to reduce the subject's assessment on a pro-rated basis to reflect that transaction. However, the Property Tax Appeal Board gives no weight or credence to the assertion by the assessing officials that the sale of the subject which occurred during the 2019 tax year but after the January 1, 2019 assessment date prohibits its consideration as appropriate market value evidence in an appeal for tax year 2019. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983).

Based on this record the Board finds the subject property had a market value of \$730,000 as of January 1, 2019. Since market value has been determined the 2019 three-year average median level of assessment for DuPage County of 32.99% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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

AGENCY

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

APPELLANT

Amy Lawless and Ken Klivickis, 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