



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

APPELLANT: MDL Enterprises
DOCKET NO.: 19-04105.001-R-1
PARCEL NO.: 02-32-110-009

The parties of record before the Property Tax Appeal Board are MDL Enterprises, the appellant, by attorney George J. Relias, of Relias Law Group, 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: \$25,110
IMPR.: \$38,210
TOTAL: \$63,320

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 one-story single family dwelling of frame exterior construction with 1,056 square feet of living area. The dwelling was constructed in 1958. Features of the home include central air conditioning and a one-car attached garage. The property has a 12,348 square foot site and is located in Carol Stream, Bloomingdale Township, DuPage County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same subdivision and within .45 of a mile from the subject property. The comparables have site sizes ranging from 9,967 to 13,344 square feet of land area. The comparables were improved with one-story single family dwellings of frame or mixed exterior construction that range in size from 1,416 to 1,496 square feet of living area. The comparables were built from 1959 to 1965. Each comparable lacks a

basement. The comparables have central air conditioning, two comparables have a fireplace and each comparable has a one-car attached garage. The comparables sold in August or October 2018 for prices ranging from \$155,000 to \$218,000 or from \$109.46 to \$145.72 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$44,162 reflecting a market value of approximately \$132,500 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,320. The subject's assessment reflects a market value of \$191,937 or \$181.76 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. Appearing on behalf of the board of review was Board Member Matthew Rasche. Rasche called John Dabrowski, Bloomingdale Township Assessor, as a witness.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and a grid analysis containing information on six comparable sales located in the same subdivision as the subject property. The comparables have site sizes ranging from 10,042 to 10,627 square feet of land area. The comparables were improved with one-story single family dwellings of frame exterior construction that contain 1,056 square feet of living area. The comparables were built from 1958 to 1963. Each comparable lacks a basement. The comparables have central air conditioning, and a one-car attached garage. The comparables sold from October 2016 to April 2019 for prices ranging from \$204,500 to \$218,000 or from \$193.66 to \$206.44 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

Under cross-examination, Dabrowski testified that the assessing officials do not look to see if the home has been renovated, they look at the style of home and square footage. Dabrowski agreed that two of the sales submitted by the board of review sold in 2019 after the lien date of January 1, 2019.

The appellant's counsel stated that no rebuttal evidence was submitted.

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 parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables based on their larger dwelling sizes. The Board gave less weight to the board of review comparables #2, #3 and #4 as these comparables sold from October 2016 to June 2017, which are dated and less likely to be indicative of fair market value as of the subject's January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the board of review comparable sales #1, #5 and #6. These comparables are identical when compared to the subject in dwelling size and features and similar in site size and age. These most similar comparables sold for prices ranging from \$210,000 to \$216,000 or from \$198.86 to \$204.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$191,937 or \$181.76 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds 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: October 19, 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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