



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

APPELLANT: Natalie Richmond  
DOCKET NO.: 19-05159.001-R-1  
PARCEL NO.: 05-27-301-011

The parties of record before the Property Tax Appeal Board are Natalie Richmond, 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:** \$ 30,290  
**IMPR.:** \$ 91,810  
**TOTAL:** \$122,100

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 ranch-style dwelling of frame and masonry exterior construction with 1,959 square feet of living area. The dwelling was constructed in 1972 and is 47 years old. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 10,049 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a cover letter along with information on four comparable sales with supporting printouts/descriptions including photographs.

In the letter, the appellant recognizes that 2019 was the reassessment year in Milton Township based on sales that occurred from 2016 through 2018. The appellant contends that most homes in the subject's subdivision had increased assessments of 20% or more when compared to the

2015 quadrennial reassessment. The appellant asserted that the resulting 2019 assessments fail to reflect the actual sales prices for the time period under review. In support of this assertion, the appellant included a spreadsheet asserting that the seven listed properties consist of all of the ranch-style sales in the subject's Briarcliffe subdivision that sold between 2016 and 2018; three of these properties are reflected in the Section V grid analysis. The spreadsheet depicts these ranch-style homes range in dwelling size from 1,426 to 1,959 square feet of living area and sold from March 2016 to June 2018 for prices ranging from \$229,000 to \$370,000; based on this data, the appellant reports the "average" sales price of ranch homes sold in this time period was \$254,000. It is the contention of the appellant that the mass appraisal methodology used by the township assessor distorts home values with higher sales prices based on the condition/recent renovation/remodeling of the sold homes as compared to properties that have not had those upgrades. In further support of this appeal, the appellant supplied a Zillow® market estimate of the subject dwelling of approximately \$344,000; the appellant wrote the subject dwelling would likely sell between \$325,000 and \$350,000.

In the Section V grid analysis, the appellant set forth data on properties located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 10,019 to 13,140 square feet of land area and are improved with one-story ranch-style dwellings of frame or frame and masonry exterior construction. The homes were built between 1969 and 1972 and range in size from 1,426 to 1,959 square feet of living area. Two comparables have full basements, one of which is finished. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 396 to 518 square feet of building area. The comparables sold from March 2016 to June 2018 for prices ranging from \$275,000 to \$335,000 or from \$140.38 to \$234.92 per square foot of living area, including land.

Based on the foregoing evidence and argument, the appellant requested a reduced total assessment for the subject of \$114,600, which would reflect a market value of \$343,834 or \$175.52 per square foot of living area, including land, when applying 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 \$122,100. The subject's assessment reflects a market value of \$370,112 or \$188.93 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 appellant's evidence, the board of review submitted a memorandum prepared by the Milton Township Assessor's Office commenting on each of the appellant's comparable sales set forth in the Section V grid analysis. The assessor contends that appellant's comparable sales #1 and #2 are each similar to the subject but are not good arm's length sales "because [they are] bad trustee sale[s]" as shown in the applicable PTAX-203 Illinois Real Estate Transfer Declarations. The documentation indicates the properties were each advertised prior to sale. In each document, the assessing officials highlighted that a "trust" purchased the property and a certain code was applied to the document by the Chief County Assessment Officer. Appellant's comparable sale #3, while similar to the subject in many respects, lacks a basement as noted by the assessor. As to appellant's comparable #4, the assessor contends that this sale supports the subject's estimated market value as reflected by its assessment.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, where board of review comparable #3 is the same property as the appellant's comparable #4. Each property is located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 10,049 to 12,066 square feet of land area and are improved with one-story ranch-style dwellings of frame or frame and masonry exterior construction. The homes were built in either 1972 or 1973 and range in size from 1,426 to 1,784 square feet of living area. The parties' common comparable has a basement. Each dwelling has central air conditioning and a garage ranging in size from 518 to 609 square feet of building area. Two of the dwellings each have a fireplace. As set forth, the comparables sold in May 2017 and June 2018 for prices of either \$335,000 or \$370,000 or from \$207.40 to \$234.92 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.

As an initial matter, the Board gives appellant's Zillow® market value evidence no weight. First, there was no indication on the printout as to the effective date of the estimate of value. Second, the printout does not have a define market value as used in arriving at the "Zestimate®". Third, there was no information with respect to the credentials or qualifications of the person or persons providing the "Zestimate®" of value. Fourth, there was no data such as a description of the comparable sales and the sale dates that were used to establish the "Zestimate®" of value. Without this information the Property Tax Appeal Board cannot determine the reliability and validity of the Zillow® estimate of value.

As another initial matter, the appellant's argument concerning the increase in the subject's assessment from 2015 to 2019 by a purported 20% or more has been given no weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next or one quadrennial to the next quadrennial does not of itself establish the assessment and/or estimated market value is incorrect. Moreover, the Board recognizes, as does the appellant, that tax year 2019 was the start of the new general assessment cycle in Milton Township wherein assessing officials are required to revalue properties. Furthermore, the remainder of this decision will address whether the appellant was able to demonstrate the assessment at issue was incorrect based upon relevant, credible and probative market data. Lastly, the Board finds rising or falling assessments from year to year or even quadrennial to quadrennial on a percentage basis does not indicate whether a particular property is inequitably assessed and/or overvalued. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether

uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Therefore, the Board gives this aspect of the appellant's argument no weight.

As to the board of review's criticisms of appellant's sales #1 and #2 as "bad trustee sales," the Board gives this argument no weight as well. The Board finds there is nothing in the PTAX-203 documentation to indicate that the sale involved related parties or anything other than an arm's length sales transactions that were advertised on the market prior to the sales occurring. Furthermore, the Board finds there is no documentation such as a Multiple Listing Service (MLS) data sheet depicting that the property had condition issues or some other substantive evidence to question its suitability as a comparable to the subject property.

The parties submitted a total of six comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. In part, as pointed out by the Milton Township Assessor's Office, comparables without basements differ from the subject dwelling and thus, the Property Tax Appeal Board has given reduced weight to appellant's comparables #1 and #3 along with board of review comparables #1 and #2 since each of these four dwellings lacks a basement which is a feature of the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4/board of review comparable sale #3. Both of these properties are similar to the subject in location, age, dwelling size, foundation type and other features. These most similar comparables sold in March and June 2018 for prices of \$288,000 and \$335,000 or for \$170.41 and \$234.92 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$370,112 or \$188.93 per square foot of living area, including land, which is above the best comparable sales in this record in terms of overall value and bracketed on a per-square-foot basis which the Board finds is logical since the subject dwelling is larger than each of these best comparable sales in the record and would be expected to have a greater overall value. Based on this evidence and after considering adjustments to these best comparables for differences when compared to the subject, 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: June 21, 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

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