



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

APPELLANT: Pauline A. Benton Trust
DOCKET NO.: 19-05869.001-R-1
PARCEL NO.: 08-18-419-019

The parties of record before the Property Tax Appeal Board are Pauline A. Benton Trust, 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: \$72,770
IMPR.: \$97,600
TOTAL: \$170,370

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 part two-story and part one-story single-family dwelling of frame exterior construction with 2,444 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement,¹ central air conditioning, a fireplace and a two-car garage containing 484 square feet of building area. The property has a 13,344 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal challenging both the land and improvement assessments. In support of this overvaluation argument, the appellant submitted information on four comparable sales located in the same neighborhood code and within .5 of a mile from the subject. The comparable parcels range in size from 10,159 to 15,207 square feet

¹ While the appellant reports the dwelling includes 700 square feet of finished basement area, the assessing officials describe the subject as having an unfinished basement which indicates the feature has not been assessed.

of land area.² The properties are each improved with a two-story dwelling of frame and brick exterior construction ranging in age from 37 to 49 years old and which were built from 1971 to 1983. The homes range in size from 2,509 to 3,254 square feet of living area. Each dwelling has a basement, central air conditioning, a fireplace and a two-car garage. The comparables sold from April to July 2018 for prices ranging from \$434,000 to \$478,000 or from \$146.90 to \$181.45 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$143,333 which would reflect a market value of \$430,042 or \$175.96 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 \$170,370. The subject's assessment reflects a market value of \$516,429 or \$211.30 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 support of its contention of the correct assessment, the board of review submitted information on three comparable sales and reiterated the appellant's comparable properties along with a map depicting the location of both parties' comparables; each of the board of review comparables is in the immediate vicinity of the subject property whereas the appellant's comparables are more distant. As detailed by the board of review and contrary to the appellant's submission, none of the appellant's comparable properties are within the same assessment neighborhood code as the subject and are up to .63 of a mile from the subject.

The three board of review comparables gathered by the Lisle Township Assessor's Office are located within .26 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 12,640 to 17,500 square feet of land area and have each been improved with a two-story dwelling of frame or brick exterior construction. The homes were built between 1963 and 1967 and range in size from 2,240 to 2,688 square feet of living area. Each comparable has a basement with finished area and a garage ranging in size from 462 to 504 square feet of building area. Two of the comparables feature central air conditioning and two comparables each have one and two fireplaces. The comparable sold from May to October 2018 for prices ranging from \$550,000 to \$810,000 or from \$219.49 to \$323.74 per square foot of living area, including land.

Based on the foregoing evidence, 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

² There is an apparent typographical error in the stated land size of appellant's comparable #3. Supporting documentation supplied by the appellant depicts a lot size of 11,352 square feet, which is further confirmed by data the board of review provided concerning this property.

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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 which is a significantly larger dwelling than the subject property. The Board has given reduced weight to board of review comparable #3 which appears to be an outlier given its dramatically higher sales price than other nearby comparable sales in the record

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 along with the board of review comparable sales #1 and #2 which present varying degrees of similarity to the subject property. These five most similar comparables sold between June and October 2018 for prices ranging from \$434,000 to \$590,000 or from \$172.50 to \$245.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$516,429 or \$211.30 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be particularly well-supported by board of review comparable #1 which, but for the lack of central air conditioning, is highly similar to the subject.

Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record when compared to the subject property, 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: February 15, 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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