



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

APPELLANT: Richard DeWitt
DOCKET NO.: 19-06023.001-R-1
PARCEL NO.: 05-08-412-006

The parties of record before the Property Tax Appeal Board are Richard DeWitt, 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: \$39,630
IMPR.: \$136,370
TOTAL: \$176,000

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 2-story dwelling of frame exterior construction with 2,280 square feet of living area. The dwelling was constructed in 1955 and is 64 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 504 square foot two-car garage. The property has a 10,905 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 information on eight comparables with the same neighborhood code as the subject and located within .70 miles from the subject. The comparables have sites ranging in size from 7,450 to 21,903 square feet of land area and are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,084 to 2,832 square feet of living area. The dwellings are 26 to 132 years old. The comparables have basements with five having finished area. Each comparable has central air conditioning, one or two fireplaces and a

one-car or a two-car garage ranging in size from 312 to 624 square feet of building area. The comparables sold from April 2016 to September 2018 for prices ranging from \$382,500 to \$560,000 or from \$161.42 to \$208.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,000. The subject's assessment reflects a market value of \$533,495 or \$233.99 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 the subject's assessment, the board of review submitted information on eight comparable sales with the same assessment neighborhood code as the subject and within .77 miles from the subject. The comparables have sites ranging in size from 7,810 to 10,944 and are improved with 1.5-story or 2-story dwellings of frame or masonry exterior construction ranging in size from 1,800 to 2,548 square feet of living area and were constructed from 1887 to 1950. The comparables have central air conditioning, five comparables have one fireplace and each comparable has a two-car or a three-car garage ranging in size from 380 to 852 square feet of building area. The comparables sold from February 2017 to August 2019 for prices ranging from \$449,000 to \$725,000 or from \$242.05 to \$284.54 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 record contains 16 comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2, #4, #5, #6, #7 and #8 along with board of review comparables #2, #3, #4, #5, #6 and #8 due to their dissimilar age, considerably larger site size and/or having sold 14 to 32 months prior to the January 1, 2019, assessment date and were less likely to be reflective of market value.

The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #1 and #7 which sold most proximate in time to the January 1, 2019, assessment date and are most similar in age. However, the Board finds each comparable requires upward adjustments to make them more equivalent to the subject for their smaller site sizes, smaller dwelling sizes, somewhat older ages, unfinished basements and/or smaller one-car garage when compared to the subject. These comparables sold from June 2018 to January 2019 for prices ranging from \$382,500 to \$520,000 or \$183.54 to \$261.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$533,495 or \$233.99 per square foot of living area, including land which falls within the range established by the best

comparables in the record on a price per square foot but above on overall price. However, after considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is 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:

May 17, 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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