



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

APPELLANT: Cynthia Ellis
DOCKET NO.: 19-06032.001-R-1
PARCEL NO.: 05-10-211-023

The parties of record before the Property Tax Appeal Board are Cynthia Ellis, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC 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: \$29,260
IMPR.: \$94,790
TOTAL: \$124,050

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 1.5-story dwelling of frame exterior construction with 1,490 square feet of living area. The dwelling was constructed in 1926. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 396 square foot two-car garage. The property has an 8,052 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and township property information sheets on three comparables with the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 7,311 to 15,657 square feet of land area and are improved with 1.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,554 to 1,678 square feet of living area. The dwellings were built from 1940 to 1952. Two

comparables have basements with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 260 to 308 square feet of building area. The comparables sold from March 2018 to February 2019 for prices ranging from \$248,000 to \$300,000 or from \$156.57 to \$178.78 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 \$124,050. The subject's assessment reflects a market value of \$376,023 or \$252.36 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 rebuttal, the board of review critiqued the appellant's comparables noting #1 does not have a basement and #3 was not advertised for sale, as noted in the PTAX-203 Real Estate Transfer Declaration that was submitted as supporting evidence.

In support of the subject's assessment, the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 6,520 to 13,050 square feet of land area and are improved with 1.5-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,492 to 1,743 square feet of living area and were constructed from 1917 to 1936. The comparables have basements with three having finished area. Each comparable has central air conditioning and a two-car garage ranging in size from 352 to 576 square feet of building area. Two comparables each have a fireplace. The comparables sold from July 2018 to April 2019 for prices ranging from \$425,000 to \$475,000 or from \$263.65 to \$299.60 per square foot of living area, including land. It was also noted that board of review comparable #3 was a multi-parcel sale. The board of review also submitted property record cards for the subject and both parties' comparable sales and a map depicting their locations in relation to the subject. 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 seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables which are less similar in age when compared to the subject and the board of review comparables. Furthermore, appellant's comparable #1 does not have a basement, a feature of the subject and appellant's comparable #3 was not advertised for sale which does not meet one of the key fundamental elements of an arm's length transaction. The Board also gives less weight to board of review comparable #3 which was a multi-parcel sale that was not explained in the board of review's submission.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4 which overall are more similar in location, age, dwelling size and most features. These comparables sold in February and April 2019 for prices ranging from \$425,000 to \$475,000 or from \$263.65 to \$299.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$376,023 or \$252.36 per square foot of living area, including land which falls below the range established by the best comparables in the record. Based on this evidence and after considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

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