



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

APPELLANT: Shawn & Kaely Rhear
DOCKET NO.: 19-06355.001-R-1
PARCEL NO.: 05-15-415-021

The parties of record before the Property Tax Appeal Board are Shawn & Kaely Rhear, the appellants; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$29,030
IMPR.: \$36,630
TOTAL: \$65,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 masonry exterior construction with 1,332 square feet of living area. The dwelling was constructed in 1946. Features of the home include a basement that is partially finished, central air conditioning and a one-car garage with 264 square feet of building area. The property has a 10,254 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased for \$197,000 on September 12, 2018 from HS Angels, Inc; the parties to the transaction were not related; the property was sold by owner and was advertised for sale through a sign in the yard but days on market was unknown. To document the sale the appellants submitted a Settlement Statement associated with the sale reiterating the sale date, sale

price and a real estate commission was paid to one entity. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,080. The subject's assessment reflects an estimated market value of approximately \$324,583 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 appeal, the board of review submitted a memorandum from the Milton Township Assessor, asserting that there was no evidence that the subject was listed in the Multiple Listing Service (MLS).

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that were located from .31 to 1.06 miles from the subject and in the same assessment neighborhood as the subject. The evidence was prepared by the Milton Township Assessor. These properties have sites that range in size from 6,756 to 14,694 square feet of land area. The comparables are improved with 1.5-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,143 to 1,440 square feet of living area. The dwellings were built from 1925 to 1953. The comparables each have a basement, two are partially finished, central air conditioning and a two-car garage ranging in size from 400 to 572 square feet of building area. Two comparables have a fireplace. The sales occurred from June 2017 to February 2018 for prices ranging from \$310,000 to \$335,000 or from \$232.64 to \$275.94 per square foot of living area. Based on this evidence, the board of review requested no change to the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in September 2018 for a price of \$197,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by owner and had been advertised for sale. In further support of the transaction, the appellants submitted a copy of the Settlement Statement.

The Board finds the board of review did not adequately present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$197,000 is below the market value of \$324,583 as reflected by the assessment. Furthermore, the Property Tax Appeal Board gave less weight to the board of review comparable sales as they do not overcome the apparent

arm's length nature of the subject's recent sale transaction. Moreover, two comparables were dissimilar in age and two comparables were dated 2017 sales. Based on this record the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellants' request is warranted.

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 16, 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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