



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

APPELLANT: Miranda Kouri  
DOCKET NO.: 19-07087.001-R-1  
PARCEL NO.: 05-17-431-066

The parties of record before the Property Tax Appeal Board are Miranda Kouri, 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 **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:** \$10,160  
**IMPR.:** \$118,673  
**TOTAL:** \$128,833

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 residential condominium unit with 2,350 square feet of living area and was built in 1998. Features of the home include central air conditioning, two full baths and one garage space with approximately 180 square feet. The unit is located in a five-story building that contains a total of 40 units. The property 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 five-page memo, a grid analysis and supporting documentation labeled exhibits 1 through 10. The appellant explained that the subject is located in Waterford Place of Wheaton Condominiums that has 110 condominiums of vastly different sizes and layouts ranging from one bedroom one bath to three bedroom two baths. Square footage of each unit varies from 1,000 to 2,350 square feet. The appellant submitted a two-page printout of recent neighborhood sales. However, the appellant noted there are only 8 units in Waterford Place that

are three bedrooms and two baths with 2,350 square feet, including the subject. Of these units, the appellant noted that only four have sold which are considered to be the best and only comparables available to compare to the subject. Each unit is 22 years old with 2,350 square feet of living area. Features of each unit include central air conditioning, two full bathrooms and either one or two garage spaces containing approximately 180 or 360 square feet of building area.<sup>1</sup> The comparables sold from November 2015 to December 2019 for prices ranging from \$339,000 to \$455,000 or from \$144.26 to \$193.62 per square foot of living area, including land. The appellant submitted a PTAX-203 Real Estate Transfer Declaration for comparable #4 and the Master Statement for comparable sale #1 which is the subject sale. The appellant asserted comparable #3 is an outlier due to its extra garage space which significantly enhances the market value and therefore, its sale price should be adjusted downward. The appellant gives most weight to comparable #4 which is the most recent sale and has a single garage space like the subject. Based upon this data, the appellant requested that the subject's assessment be reduced to \$128,833 which reflects a market value of approximately \$386,500 or \$164.47 square feet of living area, including land, when using the statutory level assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,510. The subject's assessment reflects a market value of \$447,135 or \$190.27 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 prepared by the township assessor on three comparable sales, two of which were submitted by the appellant. Board of review comparables #1 and #2 were duplicates of appellant's comparables #3 and #2, respectively. Board of review comparables #3 is a residential condominium unit located in the same complex as the subject. It is described as a one-story unit with 1,453 square feet of living area that was built 1999. It features central air conditioning and two full baths. The assessor provided property records for the subject and both parties' comparables along with a map depicting the locations of both parties' comparables in relation to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a five-page memorandum along with interior photographs critiquing the board of review's evidence. The appellant argued the board of review's analysis is flawed because they did not consider that board of review's comparable #1 has an extra garage space unlike the subject. Furthermore, this unit's kitchen and baths were completely remodeled with significant high-end appliances, floors, and fixtures unlike the subject. The appellant submitted photographs of comparable #1's kitchen and bath at time of listing along with a photograph of the subject's kitchen at date of purchase. In addition, board of review comparable #2 is 24% smaller in size and board of review comparable #3 is an 897 square foot smaller two bedroom and two bath unit when compared to the subject. In summary, the appellant believes the board of review's analysis is materially flawed and does not support the 2019 assessment of the subject.

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<sup>1</sup> The appellant submitted a trustee's deed or warranty deed that disclosed each comparable sale has either one or two garage spaces.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five comparables sales to support their respective positions before the Board, two of which were common to both parties. The Board gives less weight to the sale of the subject, the parties' common comparable (appellant comparable #3/board of review comparable #2) and board of review comparable #3 due to a smaller dwelling size when compared to the subject or dated sale in 2016 or 2017 which is less likely to be reflective of market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and #4 along with board of review comparable sale #1 which includes a common comparable. These comparables sold most proximate in time the January 1, 2019 assessment date and are most similar in age, dwelling size and most features. However, the parties' common comparable has an extra garage space and remodeled kitchen and baths unlike the subject, suggesting downward adjustments for these features to make it more equivalent to the subject. These two best comparables sold for prices of \$455,000 and \$382,500 or \$193.62 and \$162.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$447,135 or \$190.27 per square foot of living area, including land, which is bracketed by the prices of the two best comparable sales in this record. However, after considering adjustments to the best comparable sales for differences in features when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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