



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

APPELLANT: Lisa Gillespie
DOCKET NO.: 19-07671.001-R-1
PARCEL NO.: 05-24-303-010

The parties of record before the Property Tax Appeal Board are Lisa Gillespie, 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: \$22,830
IMPR.: \$110,446
TOTAL: \$133,276

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-story dwelling of frame, cedar siding, and stone exterior construction with 2,383 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 480 square foot garage. The property has a 13,125 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends both assessment inequity with respect to the improvement assessment and overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparables.¹ The comparables are located from 0.1 of a mile to 1.3 miles

¹ The comparables are presented on three pages, with comparables #1 through #4 on the first page, comparables #4 through #6 on the second page, and comparables #7 and #8 on the third page. The comparables on the second page are renumbered as comparables #5 through #7 and the comparables on the third page are renumbered as comparables #8 and #9.

from the subject property and two comparables are located in the same assessment neighborhood code as the subject property. The parcels range in size from 7,497 to 42,300 square feet of land area and are improved with 1-story, 1.5-story, 2-story, split-level, or raised ranch homes of frame, frame and brick, frame and masonry, frame and vinyl siding, frame and cedar siding, or frame, brick, and cedar siding exterior construction. The homes range in size from 1,484 to 3,361 square feet of living area. The dwellings were built from 1953 to 1982. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 420 to 1,070 square feet of building area. The comparables have improvement assessments ranging from \$74,160 to \$162,040. The appellant reported total assessments from \$51.81 to \$79.66 per square foot of living area.² The comparables sold from April 2016 to October 2018 for prices ranging from \$276,000 to \$440,000 or from \$113.81 to \$212.26 per square foot of living area, including land.

The appellant also submitted a Comparative Market Analysis prepared by the appellant, which utilizes the appellant's comparables except for the appellant's comparable #4 to conclude that the subject has a suggested marketing price of \$373,687.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$124,563 which would reflect a market value of \$373,726 or \$156.83 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant further requested a reduction in the subject's improvement assessment to \$101,733 or \$42.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,640. The subject's assessment reflects a market value of \$492,998 or \$206.88 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. The subject has an improvement assessment of \$139,810 or \$58.67 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis of five comparable sales presented by the board of review together with the appellant's comparable sales, a grid of six equity comparables together with the appellant's equity comparables, maps depicting the locations of the parties' comparables in relation to the subject, and property record cards for the subject and the parties' comparables. The board of review also submitted a brief challenging the appellant's comparable sales. The board of review contended that the appellant's comparables differ from the subject in design and/or age and/or sold less proximate in time to the January 1, 2019 assessment date.

The comparable sales are located from 0.08 to 0.75 of a mile from the subject property and three comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 10,000 to 37,296 square feet of land area and are improved with 1-story homes of frame, masonry, or frame and masonry exterior construction ranging in size from 1,776 to 2,320 square feet of living area. The dwellings were built from 1974 to 1981.

² The appellant reported the total assessment per square foot rather than the improvement assessment per square foot.

Each home has a basement, four of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 440 to 800 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. These comparables sold from August 2017 to August 2018 for prices ranging from \$398,000 to \$690,000 or from \$190.61 to \$297.41 per square foot of living area, including land.

The equity comparables are located from 0.10 to 0.48 of a mile from the subject property and within the same assessment neighborhood code as the subject property. Comparable #3 is the same property as the appellant's comparable #2. The comparables are improved with one-story homes of frame or frame and masonry exterior construction ranging in size from 1,776 to 2,738 square feet of living area. The dwellings were built from 1953 to 1982. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 420 to 1,070 square feet of building area. The comparables have improvement assessments ranging from \$109,610 to \$162,040 or from \$58.87 to \$61.72 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant acknowledged differences between the subject and the appellant's comparables and clarified the locations of some of the appellant's comparables. The appellant acknowledged the less proximate sale dates of some of these comparables but asserted the appellant's comparable #6 sold again in 2019 for \$396,250 and the appellant's comparable #7 sold again in October 2018 for \$382,500. The appellant submitted assessment information and/or MLS listing sheets for these comparables.

The appellant also challenged the board of review's comparables contending the board of review's comparables differ from the subject in location, amenities, and/or updates. However, the appellant acknowledged the board of review's comparable sales #3, #4, and #5 are relatively similar to the subject with comparable sales #3 and #5 being slightly more updated than the subject.

Based on the board of review's comparable sales #3, #4, and #5, the appellant would agree to a reduction in the subject's total assessment to \$133,276.

Conclusion of Law

The appellant contends in part 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 a total of fourteen comparables sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 through #9 and the board of review's comparable #3, due to significant differences from the subject in design, dwelling

size, and/or age. The Board gives less weight to the board of review's comparables #1 and #2, which each have an inground swimming pool that is not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #4 and #5, which are similar to the subject in design, dwelling size, age, location, and some features. These most similar comparables sold from December 2017 to May 2018 for prices ranging from \$385,000 to \$418,500 or from \$160.35 to \$198.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$492,998 or \$206.88 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The record contains a total of fourteen equity comparables, as one property was common to both parties, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 through #9, the appellant's comparable #2/board of review's comparable #3, and the board of review's comparables #4 through #6, due to significant differences from the subject in design, dwelling size, and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #1 and #2, which are relatively similar to the subject in design, dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$117,500 to \$126,830 or from \$50.71 to \$58.99 per square foot of living area. The subject's improvement assessment, as reduced herein, of \$110,446 or \$46.35 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no further reduction in the subject's improvement assessment 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:

April 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lisa Gillespie
368 Danby Drive
Glen Ellyn, IL 60137

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187