



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

APPELLANT: Brian Duggan
DOCKET NO.: 19-07753.001-R-1
PARCEL NO.: 06-02-309-003

The parties of record before the Property Tax Appeal Board are Brian Duggan, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$66,970
IMPR.: \$233,740
TOTAL: \$300,710

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 two-story dwelling of frame and brick exterior construction with 3,589 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, three fireplaces and a two-car garage. The property has a 7,074 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 19, 2017 for a price of \$760,000. The appellant completed Section IV – Recent Sale Data and disclosed that the subject property was sold by Reedy Real Estate, advertised for 39 days through the Multiple Listing Service and submitted a copy of the “Closing Disclosure.” The “Closing Disclosure” did

not indicate that a commission was paid to realtors. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$300,710. The subject's assessment reflects a market value of \$911,519 or \$253.98 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 the PTAX-203 Real Estate Transfer Declaration for the subject property disclosing that the subject property was not advertised for sale and a grid analysis on three comparable sales located in the same neighborhood as the subject property. The comparables have sites ranging in size from 7,052 to 7,074 square feet of land area. The comparables were two story dwellings of brick, masonry or stone or frame and brick or stone ranging in size from 3,599 to 3,627 square feet of living area. The comparables were built from 2004 to 2007. Features include a basement and a two-car garage. The grid analysis did not disclose finished basements, central air conditioning or fireplaces. The comparables sold from April 2017 to July 2018 for prices ranging from \$875,000 to \$930,000 or from \$241.25 to \$258.41 per square foot of living area, land included. Based on the evidence, the board of review requested that the assessment be confirmed.

The appellant submitted written rebuttal but did not submit additional documentation such as the Multiple Listing Service sheet to refute the PTAX 203 Real Estate Transfer Declaration submitted by the board of review, which depicted the subject property not being advertised for sale.

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 Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in location, dwelling size, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from from \$875,000 to \$930,000 or from \$241.25 to \$258.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$911,519 or \$253.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact there is an issue as to whether or not the property was advertised for sale calling into question the arm's length nature of the transaction and the sale occurred approximately two years prior to the assessment date. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not 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: November 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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