



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

APPELLANT: Seth Chapman
DOCKET NO.: 19-07993.001-R-1
PARCEL NO.: 05-09-209-016

The parties of record before the Property Tax Appeal Board are Seth Chapman, 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: \$33,470
IMPR.: \$115,600
TOTAL: \$149,070

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 2,569 square feet of living area. The dwelling was constructed in 1980.¹ Features of the home include an unfinished basement, central air conditioning, one fireplace and a 598 square foot 2-car garage. The property has an approximately 14,800 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement assessment. The land assessment was not challenged.

¹ The Board finds the best description of the subject property was found in its property record card submitted by the board of review.

In support of both the overvaluation and inequity arguments, the appellant submitted a grid analysis on four comparable properties located within 0.75 of a mile from the subject property,² with three of the properties also located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 9,246 to 46,296 square feet of land area and are improved with 1-story or 2-story dwellings of frame exterior construction that range in size from 2,117 to 2,422 square feet of living area. The dwellings were built from 1958 to 1984. Three comparables have a basement with one having finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 299 to 528 square feet of building area. The properties sold from December 2017 to September 2019 for prices ranging from \$293,000 to \$440,000 or from \$138.40 to \$198.56 per square foot of living area, land included. The comparables have improvement assessments that range from \$79,830 to \$118,440 or from \$37.71 to \$53.45 per square foot of living area.

The appellant submitted written comments expressing dissatisfaction with the board of review hearing process contending the DuPage County Appeal Board appeared not to take the appeal seriously and dismissed the case with little consideration. The appellant submitted an unsigned copy of a 2019 Valuation Agreement which offered to reduce the appellant's assessment for 2019. The appellant argued that the subject's neighborhood has a limited number of 1.5-story homes and that the subject's 2019 assessed value had been increased by 16.5% over the 2018 level with no explanation from County officials. Lastly, the appellant provided a corrected bathroom count for the subject property. This, the appellant argued, showed good faith in wanting a correct and equitable assessment.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$143,470. The requested assessment reflects a total market value of \$430,453 or \$167.56 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellant requested an improvement assessment of \$110,000 or \$42.82 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 \$159,680. The subject's assessment reflects a market value of \$479,664 or \$186.71 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as established by the Illinois Department of Revenue. The subject has an improvement assessment of \$126,210 or \$49.13 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis, a map depicting the subject and its proximity to both parties' comparables, and property record cards on the subject, the appellant's comparables and four board of review comparables with both sales and equity information. Board of review comparable #4 is the same property as the appellant's comparable #2. The comparables are located within 0.70 of a mile from the subject property, two of which are also located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 9,246 to 14,971 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame exterior construction

² Some property characteristics of the appellant's comparables were corrected or amended with information submitted by the board of review.

that range from 2,216 to 3,019 square feet of living area. The dwellings were built from 1959 to 1984. Three comparables have a basement with finished area. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 475 to 675 square feet of building area. The properties sold from December 2017 to August 2018 for prices ranging from \$440,000 to \$631,000 or from \$198.56 to \$209.01 per square foot of living area, land included. The comparables have improvement assessments that range from \$118,440 to \$180,720 or from \$53.45 to \$59.86 per square foot of living area.

The board of review critiqued the appellant's comparables asserting comparables #1, #3 and #4 are dissimilar in age when compared to the subject and that comparable #4 also differed in design compared to the subject's 1.5-story design. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 seven comparable sales for the Board's consideration, as one property is common to both parties. The Board gives less weight to the appellant's comparables #3 and #4 which differ from the subject in site size, design and/or foundation type. The Board gives less weight to the board of review comparables #1, #2 and #3 which have dissimilar dwelling sizes and/or foundation type when compared to the subject property.

The Board finds the best evidence of market value to be the appellant's comparable #1 and common appellant comparable #2/board of review comparable #4 which are more similar to the subject in location, dwelling size, site size and some other features, but have varying degrees of similarity with respect to basement finish. These two comparables sold in December 2017 and September 2018 for prices of \$425,000 and \$440,000 or for \$175.47 and \$198.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$479,664 or \$186.71 per square foot of living area, including land, which falls above the two best comparables in this record on an overall basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

The appellant also contends assessment inequity as an alternative 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). After considering the

reduction to the subject's assessment, based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity 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: June 21, 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

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