



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

APPELLANT: Robert G. & Nancy Hoover
DOCKET NO.: 19-08249.001-R-1
PARCEL NO.: 05-29-305-016

The parties of record before the Property Tax Appeal Board are Robert G. & Nancy Hoover, 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 **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: \$29,580
IMPR.: \$143,090
TOTAL: \$172,670

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 two-story dwelling of brick and wood siding exterior construction with 2,868 square feet of living area. The dwelling was constructed in 1980. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage containing 484 square feet of building area.¹ The property has a 10,005 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 submitted information on four comparable sales located within three blocks of the subject. The comparables were built from 1964 to 1976. The comparables consist of two-story dwellings of brick and wood siding exterior construction ranging in size from 2,180 to 3,052 square feet of living area. Each dwelling has a basement with comparables #1 and #3 having 616 and 1,200 square feet of finished area, respectively. Each dwelling has central air conditioning,

¹ Additional descriptive information has been drawn from the property record card submitted by the board of review.

one or two fireplaces and a two-car garage. The parcels range in size from 13,939 to 23,958 square feet of land area. The comparables sold from February 2018 to June 2019 for prices ranging from \$376,000 to \$435,000 or from \$151.12 to \$199.55 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$133,334.

After receipt of an incomplete checklist from the Property Tax Appeal Board concerning this appeal, the appellants submitted the final board of review decision along with a comparable grid prepared by the Milton Township Assessor's Office as part of appellants' board of review hearing. The grid included three comparables labeled as "Appellant's Comparables." The first two of the three comparables are the same as appellants' comparables #1 and #2 discussed above. The third comparable, which will be renumbered for ease of reference as appellants' comparable #5, is a two-story dwelling of brick and wood siding exterior construction built in 1980 and containing 2,910 square feet of living area. The dwelling has central air conditioning, one fireplace, a garage containing 600 square feet of building area, and a basement with 1,000 square feet of finished area. This comparable sold in May 2016 for \$564,900 or \$194.12 per square foot of living area, including land. The appellants explained that comparable #1 was excluded for an interior remodeling permit and appellants did not submit comparable #5 as evidence in the board of review hearing.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,670. The subject's assessment reflects a market value of \$523,401 or \$182.50 per square foot of living area, including land, 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 on three comparable sales located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick and wood siding exterior construction ranging in size from 2,572 to 2,685 square feet of living area. The dwellings were built in 1980 or 1982. Each dwelling has a basement, with comparable #2 having 1,000 square feet of finished area. Each dwelling has central air conditioning, one fireplace, and a garage ranging in size from 462 to 506 square feet of building area. The parcels contain either 10,005 or 11,416 square feet of land area. The comparables sold from May of 2017 to May of 2018 for prices ranging from \$511,000 to \$525,000 or from \$192.18 to \$204.12 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted a written rebuttal prepared by the Milton Township Assessor's Office which stated that appellants' comparables #1, #2, and #4 are in a different neighborhood code from the subject and are dissimilar in size from the subject with respect to living area and basement. The township further stated that the Multiple Listing Service data sheet for appellants' comparable #3 shows a sale for \$405,000 in February of 2018, which was purportedly not completed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1, #2, and #4 due to their older age, smaller dwelling size, and/or location when compared to the subject. The Board gives less weight to comparable #3 since the 2018 sale was never completed. In addition, appellants' comparable #5 sold in 2016 which is dated in relation to the January 1, 2019 assessment date. The Board has also given reduced weight to board of review comparables #1 and #2 due to their 2017 sale dates which are more remote for valuation as of January 1, 2019.

The Board finds the best evidence of market value to be board of review comparable sale #3. The Board finds this comparable is similar to the subject in land area, design, dwelling size, location, age, and features. This most similar comparable sold in May 2018 for \$525,000 or \$204.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$523,401 or \$182.50 per square foot of living area, including land. The Board finds the only similar comparable in the record supports the subject's estimated market value as reflected by its assessment. Based on this analysis, the Board finds 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: 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

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

APPELLANT

Robert G. & Nancy Hoover
2 S 503 White Birch Lane
Wheaton, IL 60189

COUNTY

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