



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Edward & Laura Solomon
DOCKET NO.: 19-08346.001-R-1
PARCEL NO.: 03-15-300-020

The parties of record before the Property Tax Appeal Board are Edward and Laura Solomon, 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:	\$40,040
IMPR.:	\$41,000
TOTAL:	\$81,040

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 is improved with a one-story dwelling of frame and brick construction with 1,215 square feet of living area. The dwelling was constructed in 1966. Features of the home include a partial basement, central air conditioning, 1½ bathrooms, and an attached garage with 441 square feet of building area. The property has an 8,645 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story or one-story with attic dwellings of brick or frame construction ranging in size from 1,122 to 1,240 square feet of living area. The dwellings were built from 1942 to 1964. One comparable has a basement that is fully finished, each comparable has central air conditioning, and two comparables have an attached or detached garage with 297 or 528 square feet of building area. The comparables have 1, 1½ or 2 bathrooms. The comparables have sites ranging in size from

approximately 7,000 to 8,580 square feet of land area. The comparables are located in Wood Dale with three having the same neighborhood code as the subject. The comparables sold from June 2017 to December 2018 for prices ranging from \$157,500 to \$202,000 or from \$127.02 to \$171.82 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$76,040.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,040. The subject's assessment reflects a market value of \$245,650 or \$202.18 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 on three comparable sales improved with one-story dwellings of frame or brick construction ranging in size from 1,044 to 1,490 square feet of living area. The dwellings were built in 1953 and 1960. Each comparable has a basement with two having finished area, central air conditioning, 1 or 1.5 bathrooms, and an attached or detached garage ranging in size from 311 to 480 square feet of building area. Comparable #3 has one fireplace. The comparables have sites ranging in size from 10,250 to 14,872 square feet of land area. Each comparable is located in Wood Dale and has the same assessment neighborhood code as the subject property. The sales occurred from November 2017 to November 2018 for prices ranging from \$230,000 to \$305,000 of from \$204.70 to \$220.31 per square foot of living area, including land.

The board of review also submitted copies of the property record cards associated with all the comparables submitted by the parties and a map depicting the location of the comparables in relation to the subject property. The board of review requested the assessment be confirmed.

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 information on seven comparable sales to support their respective positions. The comparables are similar to the subject property in relative location and dwelling style. The Board gives less weight to the appellants' comparables #1, #2 and #3 as each comparable lacks a basement whereas the subject has a partial unfinished basement, and comparables #2 and #3 have no garage whereas the subject has a garage. The Board further finds appellants' comparable #4 was constructed in 1942 and is approximately 24 years older than the subject dwelling, which detracts from the weight that can be given this comparable sale. The Board finds the best evidence of market value to the comparables submitted by the board of review as these properties are improved with dwellings more similar to the subject in age, size and features than are the appellant's comparables. The board of review comparables sold for prices ranging from \$230,000 to \$305,000 of from \$204.70 to \$220.31 per square foot of living

area, including land. The subject's assessment reflects a market value of \$245,650 or \$202.18 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct 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:

C E R T I F I C A T I O N

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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COUNTY

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