



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

APPELLANT: Terrence Bannon
DOCKET NO.: 19-08353.001-R-1
PARCEL NO.: 06-06-103-030

The parties of record before the Property Tax Appeal Board are Terrence Bannon, 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 **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: \$32,250
IMPR.: \$83,550
TOTAL: \$115,800

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 is improved with a split-level style single family dwelling of frame, aluminum or vinyl construction containing 1,580 square feet of living area. The dwelling was built in 1986 and is approximately 33 years old. Features of the property include a basement that is partially finished with a recreation room and bathroom, central air conditioning, one fireplace and a detached two-car garage with 484 square feet of building area. The property has a site with approximately 20,430 square feet of land area and is located in Lombard, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$270,000 as of December 11, 2019. The appraisal was prepared by Randall P. Coleman, an Illinois Certified Residential Real Estate Appraiser. Coleman appraised the property in fee simple title. The appraiser described the improvements as being in average to good condition and further

stated there was no external or functional obsolescence noted. Coleman determined the highest and best use of the property is as a single-family site, the current use.

In estimating the market value of the subject property, the appraiser used sales comparables approach to value. Coleman selected three comparable sales that he described as being improved with two split-level style dwelling and a colonial style dwelling. The homes ranged in size from 1,066 to 1,890 square feet of living area and in age from 53 to 63 years old. Each comparable has a basement with finished area and a two-car detached or a three-car attached garage. The evidence provided by the board of review disclosed that each comparable has central air conditioning and comparable #3 has a fireplace. The comparables have sites ranging in size from approximately 17,424 to 20,554 square feet of land area. The properties are located in Lombard from approximately .17 to .84 of one mile from the subject property. The sales occurred from January 2019 to October 2019 for prices ranging from \$248,500 to \$300,000 or for \$158.73 to \$233.11 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in number of bedrooms, number of bathrooms, gross living area and garage space to arrive at adjusted prices ranging from \$268,500 to \$271,500 and arrived at an estimated market value of \$270,000. The appellant requested the subject's assessment be reduced to \$90,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,800. The subject's assessment reflects a market value of \$351,015 or \$222.16 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 identified by the York Township Assessor's Office. The comparables are improved with split-level style dwellings of various exterior construction ranging in size from 1,426 to 1,764 square feet of living area. The homes were built from 1950 to 1974. Each comparable has a basement that is partially finished, central air conditioning, and a two-car or a three-car garage. The property record card associated with board of review comparable #3 disclosed that the three-car located on this property was constructed in 2019, which would have been after the property's January 2018 sales date. Board of review comparable #1 also has one fireplace. These properties have sites ranging in size from 7,800 to 30,000 square feet of land area and are located within the same neighborhood as the subject property. The sales occurred from January 2018 to October 2018 for prices ranging from \$310,000 to \$375,000 or from \$175.74 to \$246.06 per square foot of living area, including land.

By way of rebuttal, the board of review submitted a written statement from Linda Tregler of the York Township Assessor's Office asserting that two of the comparables used in the appellant's appraisal are of a different style home than the subject dwelling. Tregler asserted that appraisal comparable #2 is improved with a two-story style dwelling and appraisal comparable sale #3 is a ranch style home. In support of these statements the board of review submitted copies of the property record cards associated with these two properties as well as the property record cards on the other comparable sales used by the parties.

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

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.

Initially, the Board finds that the best description of the comparable sales contained in the appellant's appraisal was set forth on the property record cards provided by the board of review, which also match the copies of the photographs for each comparable in the record. The Board gives less weight to the conclusion of value contained in the appellant's appraisal as two of the three comparables sales used by the appraiser differed from the subject dwelling in style. Only appraisal comparable sale #1 is improved with a split-level style dwelling like subject property. The fact that the appellant's appraiser used two sales that differed from the subject in style detracts from the veracity or validity that can be attributed to the conclusion of value contained in the report.

The Board finds the best evidence of market value to be appraisal comparable sale #1 and the comparable sales provided by the board of review as each property is improved with a split-level dwelling as is the subject property. These comparables have the same assessment neighborhood code as the subject property indicating they are similar to the subject in location. The dwellings have varying degrees of similarity to the subject dwelling with each dwelling being from 12 to 36 years older than the subject dwelling, three comparables lack a fireplace that the subject has, and board of review comparable #3 had a new three-car garage constructed after it sold. The Board further finds that the board of review comparables have sites that differ significantly in size from the subject property. Nevertheless, these four comparables sold for prices ranging from \$248,500 to \$375,000 or from \$175.74 to \$246.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$351,015 or \$222.16 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and well supported given the subject dwellings superior age in relation to these comparables and differing features. Based on this evidence 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: _____

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: July 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

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