



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

APPELLANT: Joseph Gestaut
DOCKET NO.: 19-08370.001-R-1
PARCEL NO.: 05-14-125-013

The parties of record before the Property Tax Appeal Board are Joseph Gestaut, 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: \$ 29,230
IMPR.: \$153,830
TOTAL: \$183,060

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 single-family dwelling of frame exterior construction with 1,932 square feet of living area. The dwelling was constructed in 1923 and is approximately 96 years old. Features of the home include a full basement with 500 square feet of finished area, central air conditioning, a fireplace and a two-car garage containing 550 square feet of building area. The property has an 8,043 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal and raises an assessment calculation error from the 2016 appeal. In a brief supplied with the appeal, the appellant contends that he erred in the per square foot improvement assessment for the subject within his grid analysis filed with the DuPage County Board of Review for tax year 2016. The appellant contends that the subject's improvement assessment of \$147,000 would properly reflect an

improvement assessment of \$76.08 per square foot of living area, instead of the \$93.66 per square foot improvement assessment set forth in the grid analysis.

In support of the 2019 tax year overvaluation argument, the appellant submitted information on four comparable sales, three of which are located in the subject's Sunset subdivision and each of which are within a mile from the subject. The comparable parcels range in size from 9,184 to 16,544 square feet of land area and are improved with 1.5-story dwellings of frame or frame and masonry exterior construction. The dwellings range in age from 69 to 81 years old and range in size from 1,680 to 3,134 square feet of living area. Each dwelling features a full basement with finished area ranging in size from 833 to 1,693 square feet. Three of the homes have central air conditioning, each dwelling has a fireplace and three of the comparables feature garages ranging in size from 230 to 660 square feet of building area. The comparables sold from July 2018 to April 2019 for prices ranging from \$320,000 to \$690,000 or from \$190.48 to \$220.17 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a reduced total assessment of \$134,103 which would reflect a market value of \$402,349 or \$208.26 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,060. The subject's assessment reflects a market value of \$554,895 or \$287.21 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 response to the appellant's evidence, the board of review noted differences between the subject property and each of the appellant's comparable properties. Appellant's comparable #1 is 999 square feet larger than the subject dwelling and appellant's comparable #3 is 1,202 square feet larger than the subject which, in essence, reduces the sale price per square foot of each of these properties. Appellant's comparables #2 and #4 as shown in the provided Multiple Listing Service (MLS) data sheets were sold as either a major remodel or a tear down. In contrast, the board of review submitted a listing sheet for the subject indicating that the subject is distinguishable from homes needing renovation.

In support of its contention of the correct assessment, the board of review through the Milton Township Assessor's Office submitted information on five comparable sales located in the same assessment neighborhood code assigned to the subject and within .71 of a mile from the subject. The comparable parcels range in size from 7,387 to 10,014 square feet of land area and are improved with 1.5-story dwellings of frame or masonry exterior construction. The dwellings were built from 1921 to 1953 and range in size from 1,442 to 1,705 square feet of living area. Each dwelling features a basement, three of which have finished area ranging in size from 278 to 731 square feet. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 216 to 484 square feet of building area. The comparables sold from April 2017 to September 2019 for prices ranging from \$423,000 to \$530,100 or from \$287.43 to \$312.06 per square foot of living area, including land.

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

Conclusion of Law

As an initial matter, the Board gives no weight or consideration to the appellant's contention concerning the 2016 tax year appeal before the DuPage County Board of Review. First, the Property Tax Appeal Board has no jurisdiction to consider what occurred in the prior 2016 tax year appeal and/or what the basis of that assessment appeal determination was at the time. Second, and more importantly, the Board takes notice as stated in the Board of Review – Notes on Appeal that 2019 was the beginning of a new general assessment cycle. Section 9-155 of the Property Tax Code provides in part that:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants. . . the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year. . . and assess the property at 33 1/3% of its fair cash value. . . .

35 ILCS 200/9-155. Since 2019 was the start of a new general assessment cycle in DuPage County, the purported erroneous mathematical error in displaying the subject's 2016 tax year improvement assessment is irrelevant to the subject's revaluation in tax year 2019. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215)

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 parties submitted a total of nine sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 along with board of review comparables #2 and #3 which each differ substantially in dwelling size when compared to the subject.

On this limited record, the Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sales #1, #4 and #5 which present varying degrees of similarity to the subject in age, dwelling size and several features. These most similar comparables sold from April 2017 to September 2019 for prices ranging from \$320,000 to \$530,100 or from \$190.48 to \$312.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$554,895 or \$287.21 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value, but within the range on a per-square-foot basis which appears to be logical given that the subject is larger than each of the best comparables and thus, would be expected to carry a larger overall value. Furthermore, the subject has more finished basement area and a larger garage than each of the best comparable sales in the record. Therefore, based

on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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: 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

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

APPELLANT

Joseph Gestaut
236 Sunset Avenue
Glen Ellyn, IL 60137

COUNTY

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