



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

APPELLANT: Tim Stough
DOCKET NO.: 19-08414.001-R-1
PARCEL NO.: 06-08-122-010

The parties of record before the Property Tax Appeal Board are Tim Stough, the appellant, by Greg Earl, Attorney at Law in Geneva; 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: \$19,860
IMPR.: \$87,370
TOTAL: \$107,230

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 two-story dwelling of brick and wood siding exterior construction with 1,993 square feet of living area.¹ The dwelling was constructed in 1942. Features of the home include an unfinished basement, central air conditioning, and a one-car garage. The property has an approximately 9,800 square foot site and is located in Lombard, Milton 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 \$294,000 as of January 1, 2019. The appraisal was prepared by James Swerdon, a Certified Residential

¹ The appraisal reported a dwelling size of 1,993 square feet of living area, while the property record card submitted by the board of review reported a dwelling size of 1,987 square feet of living area. The Board finds the more detailed property sketch contained in the appraisal to be the best evidence of dwelling size in the record.

Real Estate Appraiser. The purpose of the appraisal was to determine the market value of the subject property for ad valorem tax purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using three comparable sales located within .79 of a mile from the subject. The comparables are improved with 1.5 and 2-story dwellings of brick, brick and wood siding, or aluminum siding exterior construction ranging in size from 1,566 to 2,096 square feet of living area. The dwellings are 68 to 93 years old. Each comparable has central air conditioning and a basement with comparables #2 and #3 containing finished area. Each comparable has a one or two-car garage. The sales occurred from December 2016 to May 2018 for prices ranging from \$280,000 to \$318,500 or from \$147.42 to \$198.07 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for view, condition, bedroom/bathroom count, dwelling size, exterior construction, and location to arrive at adjusted prices ranging from \$292,700 to \$298,100 or from \$139.91 to \$186.91 per square foot of living area, including land. Based on this data, the appraiser arrived at a market value of \$294,000 or \$147.52 per square foot of living area, including land, as of January 1, 2019. The appellant requested the subject's assessment be reduced 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 \$107,230. The subject's assessment reflects a market value of \$325,038 or \$163.09 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 located within the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame, aluminum, or vinyl siding exterior construction ranging in size from 1,924 to 2,084 square feet of living area. The dwellings were constructed from 1924 to 1953. Each dwelling has central air conditioning, one fireplace, and a one or two-car garage. Comparables #1 and #2 each have an unfinished basement. The comparables sold from March 2018 to April 2019 for prices ranging from \$295,000 to \$355,000 or from \$143.83 to \$170.35 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the appellant's submission, the board of review noted that appellant's comparable #1 was a 1.5-story home that was located outside of the subject's neighborhood assessment code and is 420 square feet smaller than the subject. The board of review further stated that all of its comparables were two-story like the subject, had similar dwelling sizes, and were in the same neighborhood assessment code as the subject. The board of review stated that the subject was within the range established by its comparables.

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.

The parties submitted an appraisal and three comparable sales for the Board's consideration. The Board finds that the comparable sales utilized in the appraisal differed from the subject in location, design, and age. Appellant's comparable #1 is located outside of the subject's neighborhood assessment code. Comparables #1 and #3 differ from the subject's two-story design. Comparable #3 sold in 2016 and is therefore dated for valuation as of January 1, 2019. The comparables also differ significantly from the subject in dwelling size and lot size. Finally, despite the appraiser's contention that the appraisal included the "best and most recent sales currently available. Had better, more recent and/or sales closer in proximity existed, they would have been utilized in this report," the record reveals other sales that were more proximate in time and location which were not utilized by appraiser Swerdon without any further explanation. This detracts from the appraisal's reliability as a valid indicator of the subject's estimated market value as of January 1, 2019. Due to the reliance on poor comparable sales in the sales comparison approach, the Board finds that it cannot rely on the appraiser's opinion and will instead examine the raw sales data submitted by both parties.

The Board gave less weight to appellant's comparable #1 due to its location outside of the subject's neighborhood code and to comparable #3 due to its dated sale for valuation as of January 1, 2019. The Board also gave less weight to board of review comparable #3 which does not feature a basement like the subject.

The Board finds the best evidence of market value to be the appellant's comparable sale #2 along with board of review comparable sales #1 and #2. These most similar comparables sold for prices ranging from \$309,000 to \$355,000 or from \$147.42 to \$170.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$325,038 or \$163.09 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence, and after considering adjustments to the best comparables for differences, 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

Tim Stough, by attorney:
Greg Earl
Attorney at Law
17 North 6th Street
Geneva, IL 60134

COUNTY

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