



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

APPELLANT: O'Donnell Patrick  
DOCKET NO.: 19-08416.001-R-1  
PARCEL NO.: 08-29-105-016

The parties of record before the Property Tax Appeal Board are O'Donnell Patrick, 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:** \$80,850  
**IMPR.:** \$245,950  
**TOTAL:** \$326,800

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 consists of a part two-story, part three-story and part one-story dwelling of brick exterior construction with 6,765 square feet of living area.<sup>1</sup> The dwelling was constructed in 1978 and is approximately 41 years old. Features of the home include an unfinished partial basement, central air conditioning, five fireplaces and a three-car garage containing 1,008 square feet of building area. The property has a 26,043 square foot site and is located in Naperville, Lisle 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 \$900,000

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<sup>1</sup> The parties differ as to the dwelling size, story height and number of fireplaces in the subject dwelling. The Board finds the best description of the subject's dwelling size, story height and number of fireplaces is found in the evidence provided by the board of review, which includes a detailed sketch and dimensions of the subject's improvements.

as of January 1, 2019. The appraisal was prepared by James Swerdon, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate market value of the subject property for ad valorem tax purposes.

The appraiser disclosed the subject was transferred via a deed on December 31, 2018 and then sold for \$899,000 on the same day.

The appraiser stated that “the comparable photos attached herein may be photos taken during the time of sale. The current owners may have made alterations to the property which would effect [sic] it’s [sic] appeal. These photos best reflect the overall condition and appeal of the comparable at the time of sale. Also, MLS photos may have been used if at the time of the exterior inspection, the photos available would have caused a potential conflict with any fair lending act and policies.”

The appraiser described the subject to be a 2.5-story, “Colonial” style dwelling in average physical condition at the time of inspection. The appraiser noted that “recent improvements to the subject included: the roof was replaced 9 years ago, there was damage to the kitchen, den/library that was repaired in 2013. Style and floor plan appear typical for its neighborhood. The subject is larger than the typical house for the area. Normal physical depreciation has occurred while function and external inadequacies were not apparent.” The appraiser estimated the subject had an effective age of 25 years.

In estimating the subject’s market value, the appraiser developed the sales comparison approach to value utilizing five comparable sales that are located within .72 miles from the subject property. The comparables are described as “Cape Cod,” “Colonial,” “Georgian,” traditional or “Tudor” style dwellings of frame, brick, or frame and brick exterior construction ranging in size from 4,585 to 8,554 square feet of living area. The dwellings range in age from 28 to 41 years old. Each comparable has a full basement with four having finished area. Each comparable has central air conditioning, one to four fireplaces and either a three-car or a four-car garage. The comparables have sites ranging in size from 16,117 to 29,185 square feet of land area. The comparables sold from June 2017 to September 2018 for prices ranging from \$825,000 to \$1,200,000 or from \$140.29 to \$191.38 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in location, site size, view, condition, room count, gross living area, finished basement area, garage size and other features to arrive at adjusted sale prices ranging from \$890,550 to \$920,163. Based on the adjusted sale prices, the appraiser estimated the subject property had a market value of \$900,000 as of January 1, 2019.

Based on this evidence, the appellant requested a reduction in the subject’s assessment 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 \$326,800. The subject's assessment reflects a market value of \$990,603 or \$156.62 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 of the subject property, the board of review submitted information on four comparable sales identified by the township assessor that are located within .71 of a mile of the subject property, one of which has the same assessment neighborhood code as the subject. The board of review's comparable #4 is the same property as the appellant's appraisal comparable #1. The comparables have sites that range in size from 15,821 to 27,828 square feet of land area. The comparables are described as part two-story and part one-story dwellings of brick or frame exterior construction ranging in size from 5,511 to 6,325 square feet of living area and were constructed from 1981 to 2001. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 792 to 1,281 square feet of building area. The comparables sold from January to December 2018 for prices ranging from \$825,000 to \$1,150,000 or from \$142.29 to \$189.08 per square foot of living area, including land.

The board of review asserted that the subject property was purchased in December 2018 for \$899,000 but was not advertised for sale according to the attached PTAX-203 Real Estate Transfer Declaration. The board of review also submitted a grid analysis of the comparable sales contained in the appellant's appraisal.

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.

The appellant submitted an appraisal of the subject property and the board of review submitted four comparable sales to support their respective positions before the Board, with one comparable sale being utilized by both parties. The Board has given less weight to the appellant's appraiser's conclusion of value as the appraisal comparable sales #2 and #5 sold in 2017, approximately 16 months and 18 months prior to the assessment date at issue with no time adjustments and appraisal comparable #3 is significantly larger in dwelling size when compared to the subject. These factors undermine the credibility of the appraiser's conclusion of value. However, the Board will analyze the raw sales data of the comparables presented in the appraisal, as well as the comparable sales provided by the board of review.

As to the appellant's appraisal, the Board has given less weight to the appellant's appraisal comparables #2 and #5 as the sales occurred less proximate in time to the lien date at issue than the other comparable sales in the record. The Board has also given less weight to the appellant's appraisal comparable #3 as its dwelling is approximately 35% larger in size when compared to the subject.

As to the board of review comparables, the Board has given reduced weight to board of review comparables #1, #2 and #3 as the dwellings are newer in age when compared to the subject dwelling.

The Board finds the best evidence of the subject's market value to be the appellant's appraisal comparables #1 and #3, as well as board of review comparable #4, which includes the common comparable. These two comparables sold more proximate in time to the assessment date at issue are relatively similar to the subject in location, age and some features. However, the Board finds both comparables are inferior to the subject in that the dwellings are 13% and 16% smaller in size when compared to the subject dwelling. Nevertheless, these properties sold in March and September 2018 for prices of \$825,000 and \$930,000 or for \$149.62 and \$174.16 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$990,603 or \$156.62 per square foot of living area, land included which is bracketed by the two best comparables sales in the record on a price per square foot basis, but above the comparables in overall market value which appears to be logical given its larger dwelling size. Based on this record and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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:

September 20, 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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