



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

APPELLANT: Beth Gregule
DOCKET NO.: 19-08544.001-R-1
PARCEL NO.: 05-10-203-020

The parties of record before the Property Tax Appeal Board are Beth Gregule, 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: \$47,400
IMPR.: \$183,050
TOTAL: \$230,450

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 2-story dwelling of frame exterior construction with 3,216 square feet of living area.¹ The dwelling was constructed in 1950 and is approximately 69 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 1-car garage. The property has an approximately 29,475 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

¹ The parties differ regarding the subject's dwelling size. The appellant submitted an appraisal which contains a sketch and measurements showing 2,996 square feet of living area and the board of review submitted the subject's property record card which contains a sketch and measurements showing 3,216 square feet of living area. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card, where the sketch and measurements include second story window areas compared to the appraisal which does not include those measurements or show those areas in the sketch. Moreover, the appellant did not refute the dwelling size presented by the board of review in written rebuttal.

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 \$540,000 as of April 27, 2020. The appraisal was prepared by Karen M. Pope, a certified residential real estate appraiser, for the purpose of estimating the subject's market value.

Under the sales comparison approach, the appraiser examined five comparable sales and one pending sale. Appraisal sales #1 through #5 are located from 0.44 of a mile to 1.56 miles from the subject property. The parcels range in size from 7,500 to 22,236 square feet of land area and are improved with 1-story or 2-story homes of frame exterior construction² ranging in size from 1,752 to 3,672 square feet of living area. The dwellings range in age from 52 to 99 years old. Four homes each have a basement with finished area and three homes each have one or two fireplaces. Each home has central air conditioning and a 2-car garage. These properties sold from November 2019 to April 2020 for prices ranging from \$397,000 to \$640,000 or from \$159.50 to \$244.20 per square foot of living area, including land. The appraiser also considered a pending sale located 0.06 of a mile from the subject property. This property has 11,255 square feet of land area and is improved with a 2-story home of frame exterior construction with 2,324 square feet of living area. The home is 57 years old and features an unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property was reported to be under contract for \$558,750 or \$240.43 per square foot of living area, including land, but had not yet sold.

The appraiser made adjustments to the appraisal sales for financing concessions and for differences from the subject, such as site size, room count, dwelling size, condition, foundation type, finished basement area, garage size, fireplace amenity, and other improvements. The appraiser also adjusted appraisal sale #6 as a pending sale. After making these adjustments, the appraiser determined adjusted sale prices ranging from \$505,500 to \$619,700. Based on the foregoing, the appraiser opined a market value for the subject of \$540,000 as of April 27, 2020.

The appellant also submitted a brief asserting that the appellant submitted to the board of review an appraisal with a value conclusion of \$600,000 as of April 10, 2017, together with a copies of the appellant's complaint and evidence submitted to the board of review, including a copy of the April 2017 appraisal.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion of \$540,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,450. The subject's assessment reflects a market value of \$698,545 or \$217.21 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales, together with a grid analysis of the April 2020 appraisal sales, a map depicting the locations of the April 2020 appraisal sale and the board of review's comparables in

² Additional data regarding the appraisal sales not reported in the appraisal report are found in their property record cards presented by the board of review.

relation to the subject and property record cards for these comparables. The board of review also submitted a brief arguing that the appraisal reports a different dwelling size for the subject property than the dwelling size shown in the subject's property record card, which was taken from blueprints for the subject property. The board of review further argued that the appraisal sales are too remote in time from the assessment date and several are not similar to the subject property in location and/or foundation type. The board of review contended that the appraiser failed to make adjustments for design and age, and failed to discuss the subject's 1,990 square foot addition constructed in 2004.

The board of review's six comparable sales are located from 0.44 to 0.79 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 6,347 to 15,638 square feet of land area and are improved with 2-story homes of frame or frame and masonry exterior construction ranging in size from 2,757 to 3,702 square feet of living area. The dwellings were built from 1921 to 1995. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and a 2-car garage. The comparables sold from June 2017 to April 2018 for prices ranging from \$680,000 to \$950,000 or from \$224.48 to \$282.92 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

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 presented an appraisal and the board of review presented six comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion. The appraiser failed to make adjustments to appraisal sale #5 which is a 1-story home compared to the subject 2-story home and failed to make adjustments to the appraisal sales for age where the appraisal sales range in age from 52 to 99 years old and the subject property is approximately 69 years old. Furthermore, appraisal sales #3, #4, and #5 are significantly smaller homes than the subject dwelling, resulting in extraordinary adjustments to these comparables to make them more similar to the subject. The appraiser also relied on an erroneous dwelling size for the subject in preparing the appraisal report. As a result of the foregoing, the Board will instead examine the raw sales data presented in the appraisal and by the board of review.

The record contains a total of twelve comparable sales for the Board's consideration. The Board gives less weight to appraisal sales #2, #4, #5, and #6 and the board of review's comparables #2, #4, #5, and #6, due to significant differences from the subject in dwelling size, age, and/or design. Moreover, appraisal sale #6 is only a pending sale.

The Board finds the best evidence of market value to be appraisal sales #1 and #3 and the board of review's comparables #1 and #3, which are relatively similar to the subject in dwelling size and age, and have varying degrees of similarity to the subject in lot size, location, foundation type, and garage size, although some of these sales are more remote in time from the January 1, 2019 assessment date. These comparables each have a 2-car garage compared to the subject's 1-car garage and three of these comparables have a basement with finished area unlike the subject, suggesting downward adjustments to these comparables are necessary to make them more similar to the subject. These most similar comparables sold for prices ranging from \$475,000 to \$950,000 or from \$159.50 to \$256.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$698,545 or \$217.21 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 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

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