



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

APPELLANT: Deanna McFadden
DOCKET NO.: 19-08853.001-R-1
PARCEL NO.: 03-35-314-013

The parties of record before the Property Tax Appeal Board are Deanna McFadden, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$54,950
IMPR.: \$41,260
TOTAL: \$96,210

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 one-story dwelling of brick, stone, and frame exterior construction with 1,113 square feet of living area.¹ The dwelling was constructed in 1954 and is approximately 65 years old. Features of the home include a crawl space foundation, central air conditioning, and a 1-car garage. The property has an approximately 7,392 square foot site² and is located in Elmhurst, Addison Township, DuPage County.

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card presented by the board of review, which contains a schematic drawing and measurements, and was not refuted by the appellant in rebuttal.

² The parties differ regarding the subject's lot size. The Board finds the best evidence of the subject's lot size is found in the subject's property record card presented by the board of review, which describes a 66 x 112, or 7,392, square foot lot, and was not refuted by the appellant in 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 \$218,000 as of January 1, 2019. The appraisal was prepared by Nicholas J. Mulligan, a certified residential real estate appraiser, to opine the market value of the subject property for ad valorem tax purposes.

Under the sales comparison approach, the appraiser analyzed five comparable sales located from 0.06 to 0.54 of a mile from the subject property. The parcels range in size from 6,255 to 9,141 square feet of land area and are improved with one-story homes of brick and frame, brick and stone, or brick, stone, and frame exterior construction ranging in size from 1,007 to 1,531 square feet of living area. The dwellings are either 65 or 85 years old. Each home has a crawl space foundation. Four homes each have central air conditioning. Four homes have a 2-car garage and one home has a 1-car garage. The comparables sold from February 2017 to February 2018 for prices ranging from \$210,000 to \$221,500 or from \$140.43 to \$218.47 square feet of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as bedroom/bathroom count, dwelling size, central air conditioning amenity, garage size, and patio/deck amenity, and determined adjusted sale prices ranging from \$197,500 to \$222,500. Based on the foregoing, the appraiser opined the subject had a market value of \$218,000 as of January 1, 2019.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,210. The subject's assessment reflects a market value of \$291,634 or \$262.03 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, where comparable #1 is the same property as appraisal sale #1. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 6,000 to 13,360 square feet of land area and are improved with one-story homes of brick exterior construction ranging in size from 897 to 1,441 square feet of living area. The dwellings were built from 1954 to 1975. Three homes each have a basement with finished area. Each home has central air conditioning and a garage ranging in size from 280 to 526 square feet of building area. One home has a fireplace. The comparables sold from March 2016 to July 2019 for prices ranging from \$248,250 to \$420,000 or from \$251.85 to \$338.16 per square foot of living area, including land.

The board of review also submitted a grid analysis of the appraisal comparables, which shows appraisal comparable #3 sold again in June 2019 for \$325,000 or \$292.00 per square foot of living area, including land; appraisal comparable #4 sold again in October 2019 for \$815,000 or \$245.41 per square foot of living area, including land; and appraisal comparable #5 sold again in April 2018 for \$355,000 or \$231.87 per square foot of living area, including land. The board of review noted that appraisal comparable #4 sold as a tear-down in July 2017, was subsequently demolished, and a new home constructed. The new home was built in 2018. The home is a two-

story dwelling of frame exterior construction with 3,321 square feet of living area. Features include a basement with finished area, central air conditioning, a fireplace, and a 717 square foot garage.

The board of review submitted a map depicting the locations of the board of review's comparables and appraisal sales #1, #3, #4, and #5 in relation to the subject and property record cards for the board of review's comparables and appraisal sales #1, #3, #4, and #5.

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 presented an appraisal report 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 value conclusion contained in the appraisal because four of the five comparable sales are remote in time from the January 1, 2019 assessment date and less indicative of market value as of the assessment date. Therefore, the Board finds the appraiser's value conclusion is not well-supported, and the Board will instead examine the raw sales data presented in the appraisal along with the board of review's comparables.

The record contains a total of thirteen comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to appraisal comparable #1/board of review's comparable #1, appraisal comparables #3, #4, and #5, and the board of review's comparables #3, #4, and #5, which sold more remote in time from the January 1, 2019 assessment date. The Board gives less weight to the October 2019 sale of appraisal comparable #4, the April 2018 sale of appraisal comparable #5, and the board of review's comparable #2, due to significant differences from the subject in design, dwelling size, and/or foundation type. The Board gives less weight to appraisal comparable #2, which is a much older home than the subject dwelling and lacks a garage which is a feature of the subject.

The Board finds the best evidence of market value to be the June 2019 sale of appraisal comparable #3 and the board of review's comparable #6, which are similar to the subject in dwelling size, lot size, age, location, and most features. These most similar comparables sold in June and July 2019 for \$325,000 and \$330,000 or \$292.00 and \$296.50 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$291,634 or \$262.03 per square foot of living area, including land, which is below the best comparable sales in this 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: June 21, 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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