



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

APPELLANT: Joel Frazier
DOCKET NO.: 19-08854.001-R-1
PARCEL NO.: 05-03-412-013

The parties of record before the Property Tax Appeal Board are Joel Frazier, 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: \$27,690
IMPR.: \$154,030
TOTAL: \$181,720

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 frame exterior construction with 2,871 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace,¹ and a 2-car garage. The property has a 10,366 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, including Multiple Listing Services (MLS) listing sheets for these comparables. Two of the comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,896 to 16,780 square feet of land area and are improved with two-story homes of frame or frame and

¹ Additional features of the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

masonry exterior construction ranging in size from 2,592 to 2,941 square feet of living area. The dwellings were built from 1985 to 1993. Each home has a basement, two of which have finished area, central air conditioning, a fireplace,² and a 2-car garage. The comparables sold from July 2016 to February 2019 for prices ranging from \$430,000 to \$504,900 or from \$146.21 to \$191.25 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,720. The subject's assessment reflects a market value of \$550,834 or \$191.86 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 comparable sales, where comparables #1 and #2 are the same properties as the appellant's comparables #1 and #2, together with a map depicting the locations of the parties' comparables in relation to the subject and property record cards for the parties' comparables. The board of review also submitted a brief contending that the appellant's comparable #3 had improvements after its December 2019 sale and is not located in a neighborhood that is comparable to the subject's neighborhood.

The board of review's comparable #3 is located 0.23 of a mile from the subject property and has a 9,511 square foot site. The comparable is improved with a two-story home of frame and masonry exterior construction with 3,048 square feet of living area. The home was built in 1995 and features a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The comparable sold in October 2018 for \$624,900 or \$205.02 per square foot of living area, including land.

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 record contains a total of four comparables sales, with two common sales, for the Board's consideration. The Board gives less weight to the two common comparables, which sold in 2016 and 2017, which is less proximate to the January 1, 2019 assessment date.

² Additional details regarding these comparables not reported by the appellant are found in their property record cards presented by the board of review.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparable #3, which are relatively similar to the subject in dwelling size, site size, age, and features. These most similar comparables sold in October 2018 and February 2019 for prices of \$624,900 and \$430,000 or \$205.02 and \$146.21 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$550,834 or \$191.86 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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

AGENCY

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