



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

APPELLANT: Daniel Melady
DOCKET NO.: 19-08909.001-R-1
PARCEL NO.: 05-14-101-012

The parties of record before the Property Tax Appeal Board are Daniel Melady, 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: \$24,010
IMPR.: \$185,780
TOTAL: \$209,790

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 construction with 2,165 square feet of living area.¹ The dwelling was constructed in 1921. Features of the home include a partially finished basement, central air conditioning, two fireplaces and a detached 460 square foot garage. The property has a 6,606 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments the appellant submitted an appraisal and a grid analysis containing three comparable properties. The appellant's appraisal estimated the subject property had a market value of \$534,000 as of December 1, 2017, using the sales comparison approach.

¹ The Board finds the best evidence of the subject's features was the appellant's appraisal.

Under the sales comparison approach, the appraiser selected five comparable properties that are located from .11 to .57 of a mile from the subject. The comparables have sites ranging in size from 7,007 to 11,618 square feet of land area that are improved with 1.5-story, 2-story or 2.5-story dwellings ranging in size from 1,836 to 2,465 square feet of living area. The dwellings range in age from 30 to 94 years old and have other features with varying degrees of similarity to the subject. Comparables #1, #2 and #3 sold from March to July 2017 for prices ranging from \$520,000 to \$580,000 or from \$235.98 to \$283.22 per square foot of living area, including land. Comparables #4 and #5 were listings with asking prices of \$598,000 and \$599,000 or \$242.60 and \$270.43 per square foot of living area, including land. After adjusting the comparables' sale or listing prices for differences when compared to the subject, the appraiser estimated the subject would have a market value of \$534,000 as of December 1, 2017.

The appellant's grid analysis contained three comparable properties that are located within 8 blocks of the subject. The comparables have sites ranging in size from 8,081 to 11,602 square feet of land area that are improved with 2-story dwellings containing 2,115 or 2,244 square feet of living area. The dwellings were built from 1920 to 1929. The comparables have finished basements, central air conditioning, a fireplace and a 2-car garage. The comparables sold from September 2017 to February 2018 for prices ranging from \$405,000 to \$585,000 or from \$191.49 to \$276.60 per square foot of living area, including land. The comparables have improvement assessments ranging from \$146,980 to \$166,070 or from \$67.46 to \$78.52 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$185,667, which reflects a market value of \$562,798 or \$257.69 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. The appellant's request would lower the subject's improvement assessment to \$161,657 or \$74.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,790. The subject's assessment reflects a market value of \$635,920 or \$291.17 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. The subject has an improvement assessment of \$185,780 or \$85.06 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing eight comparable properties that are located from .09 to .77 of a mile from the subject. The comparables have sites ranging in size from 7,219 to 14,418 square feet of land area that are improved with 2-story dwellings containing from 1,786 to 2,672 square feet of living area. The homes were built from 1887 to 1962. The comparables have basements, six of which have finished area, central air conditioning, one or two fireplaces and garages ranging in size from 288 to 576 square feet of building area. The comparables sold from July 2017 to June 2019 for prices ranging from \$600,000 to \$785,000 or from \$293.63 to \$366.74 per square foot of living area, including land. The comparables have improvement assessments ranging from \$116,210 to \$236,660 or from \$65.07 to \$91.40 per square foot of living area.

The board of review disclosed that comparables #4 and #5, used by the appellant's appraiser, subsequently sold in July 2018 and June 2018 for \$482,500 and \$512,000 or \$195.74 and \$230.94 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission.

Conclusion of Law

The appellant contends in part that 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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraisal's effective date occurring greater than 12 months prior to the January 1, 2019 assessment date at issue. However, the Board will analyze the appraisal's raw sales data and the information submitted by the board of review regarding the subsequent sales of appraisal comparables #4 and #5.

The record contains a total of 16 comparable sales. The Board gives less weight to the appellant's appraisal sales #1, #2 and #3, as well as the appellant's comparable grid sales #1 and #2, due to their sale dates occurring greater than 12 months prior to the January 1, 2019 assessment date at issue. The Board also gives less weight to the board of review's comparables #2, #3 and #8, due to their sale date occurring greater than 17 months prior to the January 1, 2019 assessment date at issue or their differences in dwelling size, when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject and sold proximate in time to the January 1, 2019 assessment date at issue. The best comparables sold from February 2018 to June 2019 for prices ranging from \$482,500 to \$715,000 or from \$195.74 to \$324.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$635,920 or \$291.17 per square foot of living area, including land, which falls between the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing

characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of 11 equity comparable properties for the Board's consideration. The Board gives less weight to the board of review's comparables #2, #5, #7 and #8, due to their differences in dwelling size and/or age when compared to the subject. The Board finds the parties' remaining equity comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$125,080 to \$209,810 or from \$65.42 to \$91.40 per square foot of living area. The subject's improvement assessment of \$185,780 or \$85.06 per square foot of living area falls within the range established by the best equity comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

August 23, 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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