



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

APPELLANT: David Markley
DOCKET NO.: 19-09571.001-R-1
PARCEL NO.: 07-07-403-025

The parties of record before the Property Tax Appeal Board are David Markley, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$76,210
IMPR.: \$140,080
TOTAL: \$216,290

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 and brick exterior construction with 3,148 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 660 square foot three-car garage. The property has a 15,441 square foot site and is located on a golf course in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on nine comparable sales located in the same neighborhood as the subject and within .95 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 3,049 to 3,351 square feet of living area. The dwellings were built from 1991 to 1998. Each comparable has a basement, central air conditioning and a three-car garage. The properties sold from May 2018 to December 2019 for prices ranging from \$437,500 to \$505,000 or from \$130.95 to \$154.62 per square foot of living

area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$154,855.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,290. The subject's assessment reflects a market value of \$655,623 or \$208.27 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 response to the appeal, the board of review submitted a detailed spreadsheet of the appellant's comparable prepared by the township assessor. The assessor noted none of these comparables are located on the subject's street which is a premiere location on the golf course.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same assessment neighborhood as the subject, two of which are located on the same street and golf course as the subject.¹ The comparables have sites that range in size from 17,858 to 20,219 square feet of land area. The comparables are improved with two-story dwellings of frame and brick exterior ranging in size from 3,675 to 3,921 square feet of living area. The dwellings were built from 1989 to 1994. The comparables each have an unfinished basement, one fireplace and a three-car garage ranging in size from 716 to 887 square feet of building area. The properties sold from October 2017 to October 2019 for prices ranging from \$635,000 to \$860,000 or from \$166.10 to \$219.33 per square foot of living area, including land. The board of review also noted the subject sold in July 2021 for \$690,000 and provided copies of the PTAX-203 transfer declaration and the Zillow listing printout associated with the sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contends that board of review sales are not comparable to the subject as they have 16% to 24% larger dwelling sizes than the subject. In addition, sale #2 was a remote 2017 sale. In a rebuttal grid analysis, counsel reiterated that appellants' comparables #4 through #9 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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.

¹ The board of review also submitted a map depicting the locations of both parties' comparables in relation to the subject.

The parties submitted twelve suggested comparable sales for the Board's consideration. The Board gives less weight to board of review comparable #2 which sold in 2017, less proximate in time to the January 1, 2019 assessment date than the other sales in the record.

The Board finds the best evidence of the market value to the remaining comparables in the record which have varying degrees of similarity to the subject in location, age, dwelling size and features. The Board finds the appellant's comparables are more similar to the subject in dwelling size, but they are not located on the golf course like the subject suggesting upward adjustments to make them more equivalent to the subject. The Board finds the two board of review comparables are most proximate to the subject in location as one of these comparables is located on the golf course like the subject. However, they have larger dwelling sizes suggesting downward adjustments to make them more equivalent to the subject. Nevertheless, the parties' comparables sold from May 2018 to December 2019 for prices ranging from \$437,500 to \$775,000 or from \$130.95 to \$210.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$655,623 or \$208.27 per square foot of living area, including land, which falls above the range established by the best comparables in the record. Therefore, after considering adjustments to the comparables for differences including location and dwelling size when compared to the subject, the Board finds a reduction in the subject's assessment is justified 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:

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

AGENCY

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