



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

APPELLANT: Michael Allen  
DOCKET NO.: 20-07423.001-C-1  
PARCEL NO.: 02-02-315-026

The parties of record before the Property Tax Appeal Board are Michael Allen, the appellant, by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd. in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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:** \$35,920  
**IMPR.:** \$65,750  
**TOTAL:** \$101,670

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 2020 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<sup>1</sup> consists of a two-story apartment building of mixed exterior construction with 4,304 square feet of building area. The building is approximately 39 years old and features a basement and three apartment units. The property has an 11,945 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 8, 2016 for a price of \$305,000 or \$70.86 per square foot of building area, including land. The appellant's counsel reported that the subject property was purchased from John A. Witovick as Successor Trustee of the George A. Wotovich 1993 Trust, the parties to the transaction were not related and

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<sup>1</sup> The Board finds the only description of the subject property was provided by the appellant. The board of review failed to provide a property record card for the subject as required. (86 Ill.Admin.Code §1910.40(a)).

the property was reportedly sold by the owner. To document the transaction the appellant submitted a copy of the Settlement Statement reflecting the purchase price, the date of sale and identifying the buyer as Richard Glen Property Management LLC, Series 1. The appellant also submitted a copy of the warranty deed that did not have any file stamp dates. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,560. The subject's assessment reflects a market value of \$501,677 or \$116.56 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter prepared by the township assessor. The assessor indicated in the letter that a spreadsheet was prepared consisting of five comparable properties. However, the Board finds no spreadsheet was included with the submission to the Property Tax Appeal Board. The assessor also indicated in the letter that a stipulation was offered to reduce the subject's total assessment to \$158,670, which was declined by the appellant.

The board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the purchase of the subject property for a price of \$305,000 in November 2016, despite the sale being somewhat dated. To document the transaction, the appellant submitted a copy of the Settlement Statement reiterating the purchase date and sale price. The Board finds the purchase price of \$305,000 is below the subject's estimated market value of \$501,677 as reflected by the assessment. On this record, the Board finds the board of review did not present any evidence to refute the contention that the purchase price was reflective of market value. Moreover, the board of review did not submit any market value evidence in support of the subject's assessment. Therefore, based on this limited record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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.



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Chairman



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Member



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Member

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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 27, 2023



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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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