



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

APPELLANT: 826 Valley View LLC
DOCKET NO.: 20-07483.001-R-1
PARCEL NO.: 05-01-100-005

The parties of record before the Property Tax Appeal Board are 826 Valley View LLC, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 **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: \$18,320
IMPR.: \$91,540
TOTAL: \$109,860

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 consists of a ranch style dwelling of frame exterior construction with 1,673 square feet of living area. The dwelling was constructed in 1959 and is approximately 61 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace¹ and a 400 square foot garage. The property has an approximately 19,990 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

¹ The Board finds the best description of the subject property was reported in its property record card submitted by the board of review.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal.² In support of this argument the appellant submitted information on three comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with ranch style dwellings of frame or masonry exterior construction that range in size from 1,640 to 1,728 square feet of living area. The dwellings are either 60 or 65 years old. Each comparable has central air conditioning and a garage ranging in size from 396 to 504 square feet of building area. The comparables have improvement assessments that range from \$60,830 to \$68,030 or from \$36.95 to \$40.79 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,560 or \$35.60 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 \$109,860. The subject has an improvement assessment of \$91,540 or \$54.72 per square foot of living area.

In response to the appellant's evidence, the board of review commented that no recent sale of the subject property was identified. The board of review included information on three permits issued for the subject property in 2017 which totaled \$165,895. The three permits were reported for a 2-car detached garage with electrical service, 836 square feet of finished basement area, a roof, new windows, a concrete walkway and the installation of a covered porch and deck.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located in the same assessment neighborhood code as the subject property. The comparables are improved with ranch style dwellings of frame exterior construction ranging in size from 1,288 to 1,824 square feet of living area. The homes were built from 1948 to 1957. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning and two comparables have either one or two fireplace. Three comparables each have a 2-car garage, comparable #1 has a carport and comparable #3 has a carport in addition to its 2-car garage. The comparables have improvement assessments that range from \$69,330 to \$100,230 or from \$53.83 to \$63.65 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the 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.

² The appellant indicated the basis of this appeal to be a Recent Sale, however, the only evidence submitted by the appellant addresses an inequity argument. Furthermore, the board of review's evidence includes assessment information. Therefore, the Board shall decide this appeal based on an inequity argument.

The parties submitted seven comparables for the Board's consideration. The Board gives less weight to each of the appellant's comparables which lack a basement when compared to the subject's finished basement amenity. The Board gives less weight to the board of review comparables #1 and #4 which are less similar to the subject in dwelling size, lack a garage and/or lack basement finished area.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 which are more similar to the subject in age, design, dwelling size, basement finish and other features. These comparables have improvement assessments of \$80,520 and \$100,230 or for \$56.03 and \$54.95 per square foot of living area, respectively. The subject's improvement assessment of \$91,540 or \$54.72 per square foot of living area is bracketed by the two best comparables on an improvement assessment basis and falls below the two best comparables in this record on a per square foot basis. Furthermore, the board of review submitted permit documentation depicting the subject property had been improved with a detached garage, finished basement area, roof, windows and other elements in 2017 which was not refuted by the appellant. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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 27, 2023



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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