



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

APPELLANT: Kelli Homes
DOCKET NO.: 20-07620.001-R-1
PARCEL NO.: 05-15-413-012

The parties of record before the Property Tax Appeal Board are Kelli Homes, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$27,860
IMPR.: \$97,330
TOTAL: \$125,190

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 split-level dwelling of frame and masonry exterior construction with 1,420 square feet of above ground living area. The dwelling was constructed in 1977. Features of the home include a basement with finished area, central air conditioning and 420 square foot garage. The property has a 7,465 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 four comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 6,019 to 10,329 square feet of land area. The comparables are improved with split-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,368 to 1,660 square feet of above ground living area. The dwellings were built from 1952 to 1978. Each comparable has

a basement with finished area, central air conditioning and a garage ranging in size from 308 to 484 square feet of building area. The comparables sold from April 2017 to March 2019 for prices ranging from \$334,000 to \$385,000 or from \$201.20 to \$244.88 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$107,909, which would reflect a market value of \$323,759 or \$228.00 per square foot of above ground living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,190. The subject's assessment reflects a market value of \$374,820 or \$263.96 per square foot of above ground 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.

The board of review submitted a spreadsheet that lists the appellant's comparable sales and the township assessor's comparable sales. The board of review also submitted property record cards of the subject and both parties' comparables, along with a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. Additionally, the board of review reported that the appellant's comparable #3 has a fireplace.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on six comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 6,790 to 12,771 square feet of land area. The comparables are improved with split-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,160 to 1,465 square feet of above ground living area. The dwellings were built from 1950 to 1976. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 220 to 480 square feet of building area. Two comparables each have a fireplace. The comparables sold from March 2018 to April 2020 for prices ranging from \$315,000 to \$420,000 or from \$269.62 to \$295.77 per square foot of above ground 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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #4, along with board of review comparables #1, #3, #4 and #5 due to their older dwelling ages and/or their sale dates occurring in 2017 or 2018, which are less proximate in time to the lien date at issue than the remaining comparable sales in the record. The Board has also given less weight to board of review comparable #2 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sale #2 and board of review comparable sale #6, which sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in March 2019 and April 2020 for prices of \$334,000 and \$420,000 or for \$201.20 and \$295.77 per square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$374,820 or \$263.96 per square foot of above ground living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment 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.



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:

May 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kelli Homes, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187