



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

APPELLANT: Kevin Morse
DOCKET NO.: 20-07874.001-R-2
PARCEL NO.: 05-28-212-020

The parties of record before the Property Tax Appeal Board are Kevin Morse, 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: \$96,430
IMPR.: \$315,330
TOTAL: \$411,760

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 2-story dwelling of brick exterior construction with 5,112 square feet of living area.¹ The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 1,016 square foot garage. The property has a 29,342 square foot site and is located in Wheaton, 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 reportedly located approximately one mile to approximately 3 miles from the subject. The comparables consist of 1.5-story to 2.5-story dwellings of brick exterior construction exterior construction ranging in size from 4,795 to

¹ The parties differ as to the dwelling size of the subject property. The Board finds the property record card submitted by the board of review, which contains a detailed property sketch, to be the best evidence of dwelling size.

5,741 square feet of living area. The homes were built from 1985 to 2009. Each dwelling has central air conditioning, two or three fireplaces, a basement with finished area, and a garage ranging in size from 728 to 1,167 square feet of building area. Comparables #2 and #3 each have an inground swimming pool and comparable #4 has an elevator.² The parcels range in size from 20,050 to 24,065 square feet of land area. The comparables sold from February to August 2019 for prices ranging from \$785,000 to \$905,000 or from \$138.67 to \$176.23 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$293,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$411,760. The subject's assessment reflects a market value of \$1,232,814 or \$241.16 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 support of its contention of the correct assessment the board of review submitted a memorandum critiquing the appellant's comparables and information on three comparable sales. The comparables are located from 1.96 to 2.6 miles from the subject and within the same city as the subject. The comparables consist of two-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 4,851 to 5,119 square feet of living area. The dwellings were built from 1994 to 2005. Each dwelling has central air conditioning, two or three fireplaces, a basement with two having finished area, and a garage ranging in size from 709 to 1,445 square feet of building area. Comparable #2 has an inground swimming pool. The parcels range in size from 34,608 to 55,491 square feet of land area. The comparables sold from March 2019 to September 2020 for prices ranging from \$1,137,500 to \$1,325,000 or from \$234.49 to \$258.84 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated that although two of appellant's comparables were larger, they sold for less than the subject's assessed value. The appellant further stated that board of review comparable #1 sold by trustee deed and comparable #2 sold too remotely from the January 1, 2020 lien date to be considered.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly

² Additional details not reported by the appellant were found in the property record cards submitted by the board of review which were not refuted by the appellant.

similar to the subject due to differences in location, style, age and/or features. Nevertheless, the Board has given reduced weight to appellant's comparable #1 due to its older age when compared to the subject and comparable #4 due to its location in a different city. The Board also gives reduced weight to appellant's comparables #2 and #3 along with board of review comparable #2 due to their inground swimming pools, a feature the subject lacks.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #3 which are more similar to the subject in age, location, dwelling size, and most features. The Board notes that comparable #1 has an unfinished basement which would suggest an upward adjustment would be required to make it more similar to the subject. These most similar comparables sold for prices of \$1,137,500 and \$1,325,000 or \$234.49 and \$258.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,232,814 or \$241.16 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences, the Board finds 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: November 22, 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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