



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

APPELLANT: Steve Offutt & Amy Reynolds
DOCKET NO.: 20-07896.001-R-1
PARCEL NO.: 05-09-404-042

The parties of record before the Property Tax Appeal Board are Steve Offutt and Amy Reynolds, the appellants, 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: \$22,740
IMPR.: \$121,350
TOTAL: \$144,090

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame construction with 2,178 square feet of living area. The dwelling was built in 1969. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 500 square feet of building area. The property has a 9,268 square foot site located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with 2-story or 2.5-story dwellings of frame or frame and masonry construction ranging in size from 2,001 to 3,308 square feet of living area. The homes were built from 1925 to 1970. Each comparable has a basement with two having finished area, three comparables have central air conditioning, each property has one fireplace, and each comparable has a two-car garage ranging in size from 396 to 660 square feet of building area. The comparables are located from approximately .06 to .8 of

one mile from the subject property. The sales occurred from May 2017 to March 2019 for prices ranging from \$315,000 to \$400,000 or from \$112.76 to \$160.97 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$116,886.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,090. The subject's assessment reflects a market value of \$431,407 or \$198.07 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 information on six comparable sales improved with two-story dwellings of masonry, frame or frame and masonry exterior construction that range in size from 1,568 to 2,197 square feet of living area. The comparables were built from 1907 to 1979. Each comparable has a basement with four having finished area, central air conditioning, and a two-car or a three-car ranging in size from 440 to 720 square feet of building area. Five comparables have one or two fireplaces. The comparables have sites ranging in size from 7,787 to 9,784 square feet of land area and are located from approximately .02 to .39 of one mile from the subject property. The sales occurred from March 2017 to July 2020 for prices ranging from \$375,000 to \$465,000 or from \$211.65 to \$242.27 per square foot of living area, including land.

The board of review submission also included a critique of the appellants' comparables.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on ten comparable sales to support their respective positions. The Board gives less weight to appellants' comparable #1 due to differences from the subject dwelling in size and the date of sale not occurring proximate in time to the assessment date at issue. The Board gives less weight to appellants' comparable sale #3 due to differences from the subject dwelling in age and style as well as the fact this property sold in May 2017, not proximate in time to the assessment date at issue. The Board gives less weight to board of review comparables #1, #2, and #6 due to differences from the subject dwelling in size and/or age as well as the fact that comparable #6 sold in March 2017, not proximate in time to the assessment date at issue.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #4 and board of review comparables #3, #4 and #5 as these properties are improved with homes most similar to the subject dwelling in size. The Board finds that appellants' comparable #2 has no central air conditioning while the subject has central air conditioning and is approximately 14 years older than the subject dwelling which would require upward adjustments to the comparable

for these inferior characteristics. The Board finds that board of review comparable #3 is approximately 40 years older than the subject dwelling and would require an upward adjustment for age. These five comparables sold for prices ranging from \$315,000 to \$449,900 or from \$157.17 to \$218.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$431,407 or \$198.07 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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:

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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