



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

APPELLANT: Mike Lane
DOCKET NO.: 20-08023.001-R-1
PARCEL NO.: 07-24-418-021

The parties of record before the Property Tax Appeal Board are Mike Lane, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$49,880
IMPR.: \$57,090
TOTAL: \$106,970

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 exterior construction with 1,152 square feet of living area. The dwelling was constructed in 1959. Features of the home include a finished lower level, central air conditioning, a fireplace¹, and a 528 square foot garage. The property has a 9,130 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales. The comparables have sites that range in size from 8,477 to 10,380 square feet of land area. The comparables are improved with split-level dwellings of frame, aluminum siding, or vinyl siding and masonry exterior construction ranging in size from 1,104 to 1,278 square feet of living area that were built in 1958

¹ Additional details regarding the subject property not reported by the appellant are found in the board of review's evidence.

and 1959. Each comparable is reported to lower level with finished area, central air conditioning and a garage ranging in size from 280 to 576 square feet of building area. The comparables sold from February 2017 to April 2019 for prices ranging from \$292,000 to \$329,900 or from \$255.35 to \$264.49 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,970. The subject's assessment reflects a market value of \$320,269 or \$278.01 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 seven comparable sales, together with a map depicting the locations of these comparables in relation to the subject, along with a grid analysis of the appellant's comparables. The board of review comparable #6 is the same property as the appellant's comparable #4. The comparables have sites ranging from 9,698 to 15,309 square feet of land area. The comparables are improved with split-level dwellings of frame or brick and frame exterior construction ranging in size from 1,200 to 1,478 square feet of living area. The dwellings were built from 1958 to 1961. Each comparable has a finished lower-level, central air conditioning and a garage ranging in size from 440 to 576 square feet of building area. Five comparables each have one fireplace. The comparable sold from July 2018 to October 2019 for prices ranging from \$329,900 to \$440,000 or from \$258.14 to \$325.93 per square foot of 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 Board finds the parties submitted a total of ten comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the appellant's comparables #1, #2 and #3 along with the board of review's comparable #7 due to their sales dates occurring in 2017 and 2018, which sold less proximate in time to the January 1, 2020, assessment date given other sales available in the record. The Board has given less weight to the appellant's comparable #1 for its basement finished area when compared to the subject. The Board has given less weight to the board of review comparable #5 for its dissimilar dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4 along with the board of review's comparables #1, #2, #3, #4 and #6, which includes the parties common comparable, are similar to the subject in location, design, age and dwelling size. These most similar comparables sold from April to October 2019 for prices ranging from \$329,900 to

\$440,000 or from \$258.14 to \$325.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$320,269 or \$210.01 per square foot of living area, including land, falls below the 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:

April 18, 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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