



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

APPELLANT: Mike Lane
DOCKET NO.: 20-08024.001-R-1
PARCEL NO.: 07-25-205-002

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.: \$59,640
TOTAL: \$109,520

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 tri-level dwelling of frame exterior construction with 1,154 square feet of living area. The dwelling was constructed in 1959. Features of the home include a basement with finished area, central air conditioning, a fireplace,¹ and a 2-car garage. The property has a 8,953 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 six comparable sales, which were presented on two pages and are renumbered as comparables #1 through #6, together with listing sheets for comparables #2 through #6. The six comparable sales are located within the same assessment neighborhood

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

code as the subject property. The parcels range in size from 8,477 to 13,472 square feet of land area and are improved with tri-level dwellings of frame or brick and frame exterior construction² ranging in size from 1,180 to 1,484 square feet of living area. The dwellings were built from 1959 to 1962. Each home has a basement with finished area, central air conditioning, and a 1-car or a 2-car garage. One home has a fireplace.³ The comparables sold from August 2018 to May 2019 for prices ranging from \$283,500 to \$345,000 or from \$226.08 to \$262.71 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$94,909 which would reflect a market value of \$284,755 or \$246.76 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,520. The subject's assessment reflects a market value of \$327,904 or \$284.15 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 where comparable #6 is the same property as the appellant's comparable #5, together with a map depicting the locations of both parties' comparables and property record cards for the parties' comparables. The six comparable sales are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,834 to 15,309 square feet of land are and are improved with tri-level dwellings of frame exterior construction ranging in size from 1,200 to 1,478 square feet of living area. The homes were built in 1958 or 1959. Each home has a basement with finished area and a 2-car garage. Four homes each have a fireplace. The board of review did not report whether these comparables have central air conditioning. The comparables sold from February 2018 to October 2019 for prices ranging from \$329,900 to \$402,000 or from \$258.14 to \$295.83 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 record contains a total of eleven comparable sales, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparables #4 and #5, which sold less proximate in time to the

² The listing sheets for comparables #2 through #6 more specifically reported that these homes have aluminum siding, vinyl siding, aluminum siding and brick, or aluminum siding, vinyl siding, and brick exterior construction.

³ The board of review submitted a grid analysis of the appellant's comparables describing the appellant's comparable #6 as having one fireplace, which was not refuted by the appellant in rebuttal.

January 1, 2020 assessment date. The Board gives less weight to the appellant's comparable #4 and the board of review's comparable #1, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #5/board of review's comparable #6, the appellant's comparable #6, and the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold from April to October 2019 for prices ranging from \$320,000 to \$355,000 or from \$245.78 to \$295.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$327,904 or \$284.15 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence 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: June 21, 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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