



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

APPELLANT: Joseph Bensfield
DOCKET NO.: 20-08074.001-R-1
PARCEL NO.: 08-29-104-049

The parties of record before the Property Tax Appeal Board are Joseph Bensfield, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$30,060
IMPR.: \$86,840
TOTAL: \$116,900

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 part 1-story and part 2-story townhouse with wood siding exterior construction containing 1,682 square feet of living area.¹ The dwelling was built in 1988. Features of the home include partially finished basement, central air conditioning, a fireplace, and an attached garage with 441 square feet of building area. The property has a site of approximately 3,517 square feet and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis containing information on six comparable sales located from .13 to .90 of a mile from the subject, with one comparable sharing the same assessment neighborhood code with the subject property. The comparables have sites ranging in size from

¹ Some descriptive information was gleaned from the property record card submitted by the board of review.

3,095 to 6,703 square feet of land area. Five comparables are of the same design/class townhome as the subject. The dwellings contain either 1,640 or 1,682 square feet of living area and range in age built from 1987 to 1992. Three comparables feature a basement, one with finished area, and each comparable has central air conditioning, one fireplace, and a garage containing either 380 or 441 square feet of building area. The comparables sold from April 2019 to July 2020 for prices ranging from \$229,100 to \$360,000 or from \$139.70 to \$214.03 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$83,152 which would reflect a market value of \$249,481 or \$148.32 per square foot of living area, land included, at 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 \$128,940. The subject's assessment reflects a market value of \$386,048 or \$229.52 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 three comparable sales located from .04 to .13 of a mile from the subject and within the same assessment neighborhood code as is assigned to the subject property. Board of review comparable #1 is the same property as appellant's comparable #1. The comparables have parcels ranging in size from 2,949 to 3,436 square feet of land area and are each improved with townhomes, two of which are of the same design/class as the subject. The comparable dwellings each contain either 1,682 or 1,713 square feet of living area. The dwellings were built in 1987 or 1988 and each features a partially finished basement, central air conditioning, a fireplace, and a garage with either 438 or 441 square feet of building area. The comparables sold from April 2018 to January 2020 for prices ranging from \$343,000 to \$392,000 or from \$200.23 to \$228.84 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel submitted a brief asserting that each of the board of review comparables support a reduction in assessment, and comparable #3 sold too remote in time relative to the remaining sales in the record.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of eight comparable sales in support of their respective positions before the Property Tax Appeal Board including one comparable that was submitted by both parties. The Board gave less weight to appellant's comparables #2 through #6 based on either lacking a basement or having an unfinished basement, dissimilar to the

appellant's partially finished basement. The Board also gave reduced weight to board of review comparable #3 based on its sale date in April 2018 being the least proximate in time to the January 1, 2020 assessment date at issue out of all the sales in this record and thus least likely to accurately reflect the subject's market value as of said lien date than the remaining sales in the record. The Board finds the best indicator of the subject's market value to be the parties' common comparable #1 and the board of review comparable #2, as these two comparables are most similar to the subject in location, design, partially finished basement feature, age, dwelling size and other features. These two best comparables in the record sold in July 2019 and January 2020 for prices of \$360,000 and \$343,000 or for \$214.03 and \$200.23 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$386,048 or \$229.52 per square foot of living area, including land, which is higher than the two best comparable sales in this record both in terms of overall value and on a per square foot of living area basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject property is overvalued and, therefore, a reduction 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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