



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

APPELLANT: Gamil Mina Devon Court The Mina Prop  
DOCKET NO.: 20-08075.001-R-1  
PARCEL NO.: 10-01-106-020

The parties of record before the Property Tax Appeal Board are Gamil Mina Devon Court The Mina Prop, 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:** \$ 90,370  
**IMPR.:** \$ 85,130  
**TOTAL:** \$175,500

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 two-story dwelling of brick construction that has 3,230 square feet of living area. The dwelling was built in 1988. The home features an unfinished basement, central air conditioning, a fireplace and a 660 square foot garage. The subject property has a 18,535 square foot site. The subject property is located in Downers Grove Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted five suggested comparable sales located within .27 of a mile from the subject. The comparables consist of two-story dwelling of brick or brick and frame construction that were built from 1981 to 1989. The comparables have an unfinished basement, central air conditioning, a fireplace, and a garage that range in size from 661 to 982 square feet of building area. The dwellings range in size from

3,073 to 3,404 square feet of living area and are situated on sites that range in size from 20,352 to 30,787 square feet of land area.<sup>1</sup> The comparables sold from July 2019 or September 2020 for prices ranging from \$464,500 to \$555,000 or from \$141.28 to \$163.52 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 subject's final assessment of \$187,320. The subject's assessment reflects an estimated market value of \$560,838 or \$173.63 per square foot of living area including land when applying 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 the subject's assessment, the board of review submitted seven suggested comparable sales located within .34 of a mile from the subject. The comparables consist two-story dwellings of frame, brick or brick and frame construction that were built from 1983 to 1993. The comparables have an unfinished basement, central air conditioning, one or two fireplaces and a garage that range in size from 420 to 1,179 square feet of building area. The dwellings range in size from 2,798 to 3,806 square feet of living area and are situated on sites that range in size from 20,000 to 25,200 square feet of land area. The comparables sold from April 2017 to August 2020 for prices ranging from \$495,000 to \$840,000 or from \$168.20 to \$254.01 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 12 comparable sales for the Board's consideration. The Board gave less weight to comparable #5 submitted by the appellant due to its larger site size when compared to the subject. The Board gave less weight to all the comparables submitted by the board of review. Comparables #1 through #5 sold in 2017 or 2018, less proximate in time to the subject's January 1, 2020, assessment date to be considered a reliable indicator of market value. Board of review comparable #6 is smaller in dwelling size when compared to the subject. Finally, the Board finds the sale of board review comparable #7 to be an outlier as its per square foot sale price is considerably greater than the other more similar comparable sales contained in this record.

The Board finds the four remaining comparable sales submitted by the appellant are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from November 2019 and September 2020 for prices ranging from

---

<sup>1</sup> The appellant failed to disclose the subject's and comparables' site sizes. However, this descriptive information was submitted by the board of review.

\$464,500 to \$555,000 or from \$141.28 to \$163.52 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$560,838 or \$173.63 per square foot of living area including land, which is greater than the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Gamil Mina Devon Court The Mina Prop, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187