



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

APPELLANT: Joseph P. Callahan
DOCKET NO.: 20-08082.001-R-1
PARCEL NO.: 10-06-307-001

The parties of record before the Property Tax Appeal Board are Joseph P. Callahan, 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: \$53,840
IMPR.: \$58,870
TOTAL: \$112,710

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 2-story dwelling of frame and brick exterior construction with 1,863 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement, a fireplace and a 441 square foot garage. The property has a 10,625 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .21 of a mile from the subject. These comparables are described as 2-story dwellings built from 1989 to 1992 and range in size from 1,644 to 2,092 square feet of living area. Each comparable has a basement and a garage ranging in size from 440 to 462 square feet of building area. The comparables sold from April 2019 to January 2020 for prices ranging from \$292,500 to \$365,000 or from \$154.52

to \$191.16 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,950. The subject's assessment reflects a market value of \$368,114 or \$197.59 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 response to the appellant's evidence, the board of review submitted a detailed spreadsheet of the appellant's comparable sales disclosing they have frame and brick exteriors and sites ranging in size from 9,000 to 11,173 square feet of land area. Comparable #4 has a basement with finished area. Two comparables have central air conditioning.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables are described as two-story dwellings of frame and brick exterior construction built in 1988 or 1990 on sites ranging in size from 9,000 to 18,603 square feet of land area. The dwellings have 1,863 or 1,878 square feet of living area. Features of each comparable include a basement, one fireplace and a garage ranging in size from 441 to 985 square feet of building area. Two comparables have central air conditioning. These comparables sold from May 2018 to August 2019 for prices ranging from \$371,900 to \$401,500 or from \$198.03 to \$215.51 per square foot of living area, land included. The board of review also provided property record cards and a location map of the subject and both parties' comparable sales. 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 Board finds the parties submitted seven comparables sales to support their respective positions. The Board gives less weight to appellant's comparable #4 which has finished basement in contrast to the subject's unfinished basement. The Board gives less weight to board of review comparable #1 which has a significantly larger garage and site when compared to the subject. The Board also gives less weight to board of review comparables #2 and #3 which sold in 2018 and are less likely to be reflective of market value than the other sales in the record which sold more proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #3 which sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, age and some features. These comparables sold from April 2019 to January 2020 for prices ranging from \$292,500 to \$359,000 or from \$154.52 to \$191.16 per

square foot of living area, including land. The subject's assessment reflects a market value of \$368,114 or \$197.59 per square foot of living area, including land, which falls above the range established by the best comparables sales in this record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate¹ with the appellant's request is justified.

¹ As a practice, the Board recognizes DuPage County rounds assessments to the nearest \$10 increment.

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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