



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

APPELLANT: Randall Ehret
DOCKET NO.: 20-08085.001-R-1
PARCEL NO.: 09-17-102-011

The parties of record before the Property Tax Appeal Board are Randall Ehret, 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: \$46,040
IMPR.: \$115,610
TOTAL: \$161,650

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 raised ranch style dwelling of brick exterior construction with 2,533 square feet of living area.¹ The dwelling was constructed in 1954 and has an effective age of 1980. Features of the home include a basement with finished area, a fireplace, and a garage containing 273 square feet of building area. The property has a 13,313 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 .88 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of frame or frame and brick exterior construction ranging in size from 2,096 to 2,456

¹ Details not reported by the appellant were drawn from the subject's property record card submitted by the board of review.

square feet of living area.² The homes were built from 1959 to 1968 with effective ages ranging from 1960 to 1980. Each dwelling has an unfinished basement and a garage ranging in size from 462 to 650 square feet of building area. Two comparables have central air conditioning and three comparables each have one or two fireplaces. The parcels range in size from 11,213 to 13,875 square feet of land area. The comparables sold from February 2019 to May 2020 for prices ranging from \$310,600 to \$475,000 or from \$139.05 to \$193.40 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$138,002, for an estimated market value of \$414,047 or \$163.46 per square foot of living area, including land, when applying 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 \$166,650. The subject's assessment reflects a market value of \$498,952 or \$196.98 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 five comparable sales located within .69 of a mile of the subject, four of which are in the subject's assessment neighborhood. The comparables consist of one-story, raised ranch, or split-level dwellings of frame exterior construction ranging in size from 1,814 to 2,669 square feet of living area. The dwellings were built from 1950 to 1977 with effective ages ranging from 1966 to 1986. Each dwelling has central air conditioning, a basement with three having finished area, and a garage ranging in size from 440 to 798 square feet of building area. Three comparables each have a fireplace. The parcels range in size from 11,340 to 30,130 square feet of land area. The comparables sold from April 2018 to May 2020 for prices ranging from \$389,001 to \$570,000 or from \$162.05 to \$271.95 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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds none of the comparables are truly similar to the subject due to differences in design, age/effective age, dwelling size, and/or some features. Nevertheless, the Board gives less weight to the appellant's comparable #4, along with board of review comparables #1, #3, #4, and #5, due to differences in dwelling size when compared to the subject.

² Details not reported by the appellant were drawn from the property record cards submitted by the board of review.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3 along with board of review comparable sale #2, which are similar to the subject in age/effective age, dwelling size, location, and some features. These most similar comparables sold for prices ranging from \$329,000 to \$475,000 or from \$139.05 to \$162.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$498,952 or \$196.98 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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:

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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