



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

APPELLANT: Christopher & Marci Fry
DOCKET NO.: 20-08104.001-R-1
PARCEL NO.: 08-03-106-003

The parties of record before the Property Tax Appeal Board are Christopher & Marci Fry, the appellants, 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 **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: \$66,980
IMPR.: \$96,260
TOTAL: \$163,240

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and frame exterior construction with 2,448 square feet of living area.¹ The dwelling was constructed in 1981. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has a 22,699 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located within 1.49 miles of the subject. The comparables consist of two-story dwellings of brick and frame exterior construction

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

ranging in size from 2,219 to 2,548 square feet of living area.² The homes were built from 1977 to 1992. Each dwelling has a basement with three having finished area and a garage ranging in size from 420 to 462 square feet of building area. Five comparables have central air conditioning and five comparables each have a fireplace. The parcels range in size from 10,033 to 15,097 square feet of land area. The comparables sold from August 2019 to July 2020 for prices ranging from \$360,000 to \$465,000 or from \$155.17 to \$188.72 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$130,941, for an estimated market value of \$392,862 or \$160.48 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 \$163,240. The subject's assessment reflects a market value of \$488,743 or \$199.65 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 within .38 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of part one-story and part two-story dwellings of frame exterior construction ranging in size from 2,149 to 2,886 square feet of living area. The dwellings were built from 1980 to 1985. Each dwelling has central air conditioning, one to three fireplaces, a basement with two having finished area, and a garage ranging in size from 442 to 621 square feet of building area. The parcels range in size from 9,990 to 32,227 square feet of land area. The comparables sold from May 2018 to December 2019 for prices ranging from \$420,000 to \$590,000 or from \$187.64 to \$204.44 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review's comparables #2 and #3 should be given less weight due to differences from the subject in dwelling size, design, and/or remote sale date.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables #2 through #6, which are located more than one mile from the subject. The Board also gives

² Details not reported by the appellants were drawn from the appellant comparable grid submitted by the board of review.

reduced weight to board of review comparable #2 due to its remote sale date for valuation as of January 1, 2020 and board of review comparable #3 due to its larger dwelling in relation to the subject.

The Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sale #1, which are similar to the subject in age, dwelling size, location, and some features. These most similar comparables sold in June and July 2020 for prices of \$360,000 and \$420,000 or for \$155.17 and \$195.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$488,743 or \$199.65 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as the subject's larger parcel, larger dwelling, and larger basement, with finished area, 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: 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

Christopher & Marci Fry, 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