



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

APPELLANT: Steven & Susan Koebel
DOCKET NO.: 20-08129.001-R-1
PARCEL NO.: 08-21-308-047

The parties of record before the Property Tax Appeal Board are Steven & Susan Koebel, 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: \$57,310
IMPR.: \$63,200
TOTAL: \$120,510

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 split-level dwelling of frame exterior construction¹ with 1,350 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement with finish area, central air conditioning, one fireplace and a 600 square foot garage. The property has a 7,700 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 appellant submitted information on five comparable sales located within 0.96 of a mile, and in a different neighborhood code as the subject. The comparables are reported to have sites ranging in

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review.

size from 4,602 to 5,164 square feet of land area². The comparables are improved with 1-story ranch dwellings of frame exterior construction ranging in size from 1,369 to 1,442 square feet of living area that were built from 1980 to 1988. Each comparable is reported to have a basement, three with finished area, central air conditioning, one fireplace and a garage ranging in size from 380 to 441 square feet of building area. The comparables sold from February 2019 to January 2020 for prices ranging from \$255,000 to \$333,000 or from \$186.27 to \$230.93 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,510. The subject's assessment reflects a market value of \$360,808 or \$267.27 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 0.94 of a mile to 3.35 miles, and in a different neighborhood code as the subject. The comparables have sites ranging in size from 6,912 to 22,740 square feet of land area. The comparables are improved with split-level dwellings of frame or brick and frame exterior construction ranging in size from 1,236 to 1,456 square feet of living area. The dwellings were built from 1968 to 1977. Each comparable is reported to have a basement with finished area and a garage ranging in size from 220 to 600 square feet of building area. Two comparables each have central air conditioning and one fireplace. The comparables sold from June 2019 to June 2020 for prices ranging from \$338,000 to \$408,500 or from \$268.69 to \$280.56 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 the board of review comparables #2 and #3 should be given less weight due to their older age and/or distance of almost 3 miles or over 3 miles from the subject. In a rebuttal grid analysis, the appellants suggested both parties' comparables are the best comparables in the record and contended the subject's assessment should be reduced.

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 record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to the board of review comparables #2 and #3 due to their distance of over

² The Board finds additional details regarding the comparables not reported by the appellants were found in the board of review's evidence.

2 miles from the subject. Furthermore, comparable #2 has a larger site size, lacks central air conditioning and a fireplace, both are features of the subject.

The Board finds the best evidence of market value to be the appellants' comparables along with the board of review comparable #1. The Board finds these comparables are similar to the subject in design, age, dwelling size and some features. The comparables sold for prices ranging from \$255,000 to \$408,500 or from \$186.27 to \$280.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$360,808 or \$267.27 per square foot of living area, including land, which falls within the range by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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:

May 16, 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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