



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

APPELLANT: Thomas & Connie Hyland
DOCKET NO.: 20-08131.001-R-1
PARCEL NO.: 08-15-301-012

The parties of record before the Property Tax Appeal Board are Thomas & Connie Hyland, 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: \$25,600
IMPR.: \$74,480
TOTAL: \$100,080

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 townhouse of frame exterior construction¹ with 1,491 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement, central air conditioning, a fireplace, and a 400 square foot garage. The property is adjacent to a pond and is located in Lisle, Lisle 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. The comparables are located within 0.10 of a mile from the subject² and within the same neighborhood as the subject. The

¹ Additional details regarding the subject property not reported by the appellants is found in the board of review's evidence.

² Additional details regarding the comparables not reported by the appellants is found in the grid analysis of the appellants' comparables presented by the board of review.

comparables are improved with 2-story townhomes of frame exterior construction with either 1,491 or 1,593 square feet of living area. The dwellings were built in 1998 or 1999. Each home has a basement, one of which has finished area, central air conditioning, and a 400 square foot garage. Three homes each have a fireplace. The comparables sold from May 2019 to July 2020 for prices ranging from \$255,000 to \$296,000 or from \$160.08 to \$198.52 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$90,824 which would reflect a market value of \$272,499 or \$182.76 per square foot of living area, including land, at 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 \$100,080. The subject's assessment reflects a market value of \$299,641 or \$200.97 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, together with a grid analysis of the appellants' comparables and a map depicting the locations of both parties' comparables in relation to the subject. The comparables are located within 0.10 of a mile from the subject and within the same neighborhood as the subject. Comparable #2 is adjacent to a pond and comparable #3 is adjacent to a golf course. The comparables are improved with townhomes of frame exterior construction with 1,277 or 1,491 square feet of living area. The dwellings were built from 1997 to 1999. Each home has a basement, one of which has finished area, central air conditioning, and a 400 square foot garage. Two homes each have a fireplace. The comparables sold from June 2018 to January 2020 for prices ranging from \$302,000 to \$335,000 or from \$216.90 to \$236.49 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparable #2 was a smaller home than the subject dwelling and the board of review's comparable #3 sold too remote in time from the assessment date to be indicative of market value as of that 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 record contains a total of seven comparable sales for the Board's consideration. Neither party submitted information regarding the lot sizes of the subject or the comparables; however, because the evidence shows the subject and comparables are all located within the same townhome neighborhood, the Board will conclude these properties have similarly sized lots. The

Board gives less weight to the appellants' comparable #3 and the board of review's comparable #3, which have finished basement area that is not a feature of the subject. The board of review's comparable #3 also sold more remote in time from the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appellants' comparables #1, #2, and #4 and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold from May 2019 to July 2020 for prices ranging from \$255,000 to \$335,000 or from \$160.08 to \$236.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$299,641 or \$200.97 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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:

August 23, 2022



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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