



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

APPELLANT: Joyce Allen
DOCKET NO.: 20-08137.001-R-1
PARCEL NO.: 09-27-413-001

The parties of record before the Property Tax Appeal Board are Joyce Allen, the appellant, by attorney 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: \$11,310
IMPR.: \$19,230
TOTAL: \$30,540

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 1-story condominium unit with 762 square feet of living area.¹ The dwelling was constructed in 1976. Features of the home include one full bathroom. The property is located in Darien, Downers Grove Township, DuPage County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located in a different assessment neighborhood code than the subject property but within 0.18 of a mile from the subject. The comparables are improved with 1-story condominium units with 725 square feet of living area.²

¹ Details of the subject not reported by the appellant were drawn from the evidence submitted by the board of review.

² Details not reported by the appellant in the grid analysis were drawn from the evidence submitted by the board of review where the appellant's comparable were reiterated.

The homes were built in 1967. Each comparable has one full bathroom. The comparables sold from February 2019 to January 2020 for prices ranging from \$66,000 to \$82,000 or from \$91.03 to \$113.10 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$27,499, for an estimated market value of \$82,505 or \$108.27 per square foot of living area, land included, 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 \$34,790. The subject's assessment reflects a market value of \$104,162 or \$136.70 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, including a grid analysis and property record cards, on six comparable sales located in the same assessment neighborhood code as the subject property. The comparables are improved with 1-story condominium units with 1,081 square feet of living area. The dwellings were built in either 1976 or 1977. Each dwelling has 2 full bathrooms. The comparables sold from March 2019 to August 2020 for prices ranging from \$144,000 to \$160,000 or from \$133.21 to \$148.01 per square foot of living area, land included.

The board of review evidence also included a grid analysis and property record cards which contained property characteristics for the appellant's comparables, some of which had not been disclosed by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the board of review's six suggested comparable sales for dwelling size and bathroom count. The appellant also provided a grid analysis of both parties' comparables and one with the suggested best comparables. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

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 twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the board of review comparables which are 41% larger dwellings than the subject and each of which features two full bathrooms, when compared to subject's smaller dwelling size and one full bathroom.

The Board finds the best evidence of market value to be the appellant's comparables which are more similar to the subject in dwelling size and bathroom count. However, the subject property was built in 1976 and each of these comparables is nearly 10 years older indicating that upward adjustments would be necessary for this difference to make them more equivalent to the subject's newer age. Nevertheless, these properties sold from February 2019 to January 2020 for prices ranging from \$66,000 to \$82,000 or from \$91.03 to \$113.10 per square foot of living area, land included. The subject's assessment reflects a market value of \$104,162 or \$136.70 per square foot of living area, land included, which falls above the range established by the best comparable sales in this record and is excessive. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported and 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: November 21, 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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