



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

APPELLANT: John & Jamie Wilson
DOCKET NO.: 20-08145.001-R-1
PARCEL NO.: 04-03-302-010

The parties of record before the Property Tax Appeal Board are John & Jamie Wilson, 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 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: \$17,640
IMPR.: \$76,471
TOTAL: \$94,111

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 frame exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1984. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 484 square foot garage. The property has an approximately 7,409 square foot site and is located in West Chicago, Winfield Township, DuPage County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.11 of a mile from the subject property. The comparables properties have site sizes of either 6,499 or 7,604 square

¹ The Board finds the best description of the subject was found in its property record card submitted by the board of review and not refuted by the appellants.

feet of land area.² The comparables are improved with two-story dwellings ranging in size from 1,649 to 2,250 square feet of living area. The dwellings were built from 1973 to 1996. Each comparable has a basement with two having finished area. Two comparables each have central air conditioning, each dwelling has either one or three fireplaces, and each property has a garage ranging in size from 440 to 572 square feet of building area. The properties sold from November 2018³ to December 2019 for prices ranging from \$263,000 to \$307,250 or from \$134.67 to \$159.49 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$94,111 which reflects a market value of \$282,361 or \$150.83 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 \$103,170. The subject's assessment reflects a market value of \$308,892 or \$165.01 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.

The board of review also submitted property record cards for the subject and both parties' comparables along with PTAX-203 Real Estate Transfer Declarations for both parties' comparables along with a grid analysis with information on the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. Board of review comparables #1 and #2 are the same properties as the appellants' comparables #1 and #2, respectively, which have been previously described. Board of review comparable #3 has a 6,499 square foot site improved with a two-story dwelling of frame exterior construction with 2,054 square feet of living area that was built in 2006. The dwelling has a basement with finished area, central air conditioning, one fireplace and a 528 square foot garage. The properties sold from November 2018 to August 2019 for prices ranging from \$263,000 to \$337,500 or from \$150.83 to \$164.31 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the board of review comparable #3 arguing this property is not comparable to the subject due to differences in age. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

Conclusion of Law

The appellants 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

² Some property details not reported by the appellants were found in their respective property record cards which were submitted by the board of review and not refuted by the appellants.

³ The Board finds the correct sale date for appellants' #2 was found in the PTAX-203 Real Estate Transfer Declaration submitted by the board of review and not refuted by the appellants.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains four comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to appellants' comparable #2/board of review #2 which sold in November 2018, less proximate in time to the January 1, 2020 assessment date than other properties in the record. The Board gives less weight to board of review comparable #3 which is substantially newer in age when compared to the subject and other properties in the record.

The Board finds the best evidence of market value to be appellants' comparables #1 and #3 along with board of review comparable #1, including one of the common properties, which sold proximate to the assessment date at issue and are more similar to the subject in location, age and design but have varying degrees of similarity to the subject in dwelling size and other features. Nevertheless, these two comparables sold in June and December 2019 for prices of \$303,000 and \$307,250 or for \$134.67 and \$150.83 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$308,892 or \$165.01 per square foot of living area, including land, which falls above the two best comparable sales in this record both in terms of overall market value and on a per square foot basis. Therefore, on this limited record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the appellants' request, 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: February 20, 2024



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

John & Jamie Wilson, 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