



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

APPELLANT: Debra Abrams
DOCKET NO.: 20-08160.001-R-1
PARCEL NO.: 01-34-405-002

The parties of record before the Property Tax Appeal Board are Debra Abrams, the appellant, 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: \$33,360
IMPR.: \$88,820
TOTAL: \$122,180

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 part two-story and part one-story dwelling of frame with brick front exterior construction with 2,695 square feet of living area.¹ The dwelling was constructed in 1995. Features of the home include an English style basement, central air conditioning, two fireplaces and a 766 square foot garage. The property has an approximately 13,543 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales that have the same assessment neighborhood code as the subject and are located within .31 of a mile of the subject. The comparables consist of part two-story and part one-story dwellings ranging in size from 2,734 to 3,217 square feet of living area. The dwellings were built from 1988 to 1992. Each comparable has a basement, central air conditioning, one to three fireplaces, and a garage ranging in size

¹ The Board finds the best description of the subject property was presented by the board of review.

from 420 to 704 square feet of building area. The comparables sold from April 2019 to October 2020 for prices ranging from \$309,000 to \$375,000 or from \$96.05 to \$128.06 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$104,809, which would reflect a market value of \$314,458 or \$116.68 per square foot of living area, including land, when using 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 \$122,180. The subject's assessment reflects a market value of \$365,808 or \$135.74 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 submitted a letter, a taxpayer sales comparables report and an assessor sales comparables report that were prepared by the township assessor. The taxpayer report lists the subject and the appellant's comparables, while the assessor report lists the subject and the township assessor's comparables. Both reports include property characteristics and assessed values for each parcel. The taxpayer report revealed the appellant's comparable dwellings have a frame or stucco and frame exterior construction with either a brick front or brick trim, five comparables have finished basement area but comparable #2 is not being assessed for the finished area. The taxpayer report also disclosed the appellant's comparables have sites that range in size from approximately 13,770 to 20,741 square feet of land area. The township assessor critiqued the seven comparables submitted by the appellant. The assessor argued that the appellant's comparables #1 and #2 are the only comparables that are similar in size to the subject; comparable #2 is in an inferior location, backing up to a high-traffic state highway, Route 59; comparable #3 was in poor condition and was on the market for an extended period; and comparables #4 and #6 were in need of updating. A property record card was submitted for the subject and both parties' comparables.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on six comparable sales with the same assessment neighborhood code as the subject and located within .35 of a mile from the subject property. The comparables have sites that range in size from approximately 14,256 to 26,302 square feet of land area. The comparables are improved with two-story or part two-story and part one-story dwellings of frame or frame and brick exterior construction, five of which have either a brick front or brick trim. The dwellings range in size from 2,612 to 3,244 square feet of living area and were built from 1990 to 1997. The comparables each have a basement, three of which have finished area and one is an English style. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 768 square feet of building area. The comparables sold from April 2018 to November 2020 for prices ranging from \$365,000 to \$440,000 or from \$129.16 to \$148.38 per square foot of living area, including land. The assessor asserted that comparables #1 through #4 are highly similar in size to the subject and that the subject's estimated market value on a price per square foot basis is within the sale price per square foot range of these comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The record contains thirteen suggested comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #3, #4, #5, #6 and #7, as well as board of review comparables #5 and #6 due to their larger dwelling sizes when compared to the subject. Additionally, board of review comparable #5 sold in April 2018, less proximate in time to the assessment date at issue than the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, along with board of review comparables #1, #2, #3 and #4, which sold more proximate in time to the January 1, 2020 assessment date and are similar to the subject in location, dwelling size, design, age and some features. These most similar comparables sold from March 2019 to November 2020 for prices ranging from \$350,000 to \$398,700 or from \$128.02 to \$148.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$365,808 or \$135.74 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences, 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: 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

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