



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

APPELLANT: Timothy Fields
DOCKET NO.: 20-08161.001-R-1
PARCEL NO.: 04-13-427-029

The parties of record before the Property Tax Appeal Board are Timothy Fields, 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 **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: \$11,340
IMPR.: \$48,280
TOTAL: \$59,620

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 two-story dwelling of frame exterior construction with 1,236 square feet of living area.¹ The dwelling was constructed in 1987. Features of the home include a basement, central air conditioning, a fireplace and a 429 square foot garage. The property is located in Winfield, Winfield Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings containing either 1,243 or 1,478 square feet of living area. The dwellings were built in 1986 or 1987. Each comparable has a basement and a garage with either 228 or 396 square feet of building area. The comparables sold from June 2019 to July 2020 for prices ranging from

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

\$178,500 to \$188,250 or from \$125.17 to \$143.60 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$52,470, which would reflect a market value of \$157,426 or \$127.37 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 \$64,720. The subject's assessment reflects a market value of \$193,772 or \$156.77 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 notes on appeal disclosed that the board of review offered to stipulate to a total assessment of \$61,800 for the subject property.

The board of review submitted an assessment data sheet which lists the appellant's comparables and the township assessor's comparables. The board of review also provided property record cards for the subject and both parties' comparables, as well as the PTAX-203 Illinois Real Estate Transfer Declarations for each comparable sale. According to the property record cards submitted by the board of review, the appellant's comparable dwellings were described as having frame exterior construction, central air conditioning and a fireplace.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four comparable sales with the same assessment neighborhood code as the subject. The board of review's comparables #2 and #3 are the same property as the appellant's comparables #3 and #2, respectively. The comparables are improved with two-story dwellings of frame exterior construction containing either 1,236 or 1,478 square feet of living area. The dwellings were built in 1986 or 1987. The comparables each have a basement, two of which have finished area. According to the property record cards, each comparable has central air conditioning, a fireplace and a garage with either 396 or 429 square feet of building area. The comparables sold from May 2018 to July 2020 for prices ranging from \$185,000 to \$190,000 or from \$125.17 to \$150.40 per square foot of living area, including land. The real estate sales declaration for comparable #4 disclosed this property was not advertised for sale. The board of review also submitted a location map depicting the locations of all the comparables presented by the parties in relation to the subject property.

In written rebuttal, the appellant's rejected the stipulated assessment offered by the board of review. Counsel for the appellant contended that the sale of board of review comparable #1 occurred too remote in time. The appellant asserted that board of review comparables #2 and #3 are duplicate comparable sales that are the same sales as the as appellant's comparables #3 and #2, respectively. The appellant agreed that board of review comparable sale #4 is an acceptable comparable sale. In a rebuttal grid analysis, counsel suggested that the appellant's comparable sales, which includes the common comparables, along with board of review comparable sale #4 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 record contains five suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to board of review comparable #1 due to the sale date occurring in 2018, which is less proximate in time to the lien date at issue than are other sales available in the record. The Board has also given less weight to board of review comparable #4 as the real estate transfer declaration disclosed the property was not advertised for sale, which is a key fundamental element of an arms-length transaction. Furthermore, board of review comparables #1 and #4 each have finished basement area, unlike the subject.

The Board finds the best evidence of market value to be the comparable sales submitted by the appellant, which includes the parties' two common sales. The Board finds the comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. These three comparables sold from June 2019 to July 2020 for prices ranging from \$178,500 to \$188,250 or from \$125.17 to \$143.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$193,772 or \$156.77 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. 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 its assessment is excessive. Therefore, based on this record the Board finds 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: 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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