



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

APPELLANT: Brian & Jenna Tatnall
DOCKET NO.: 20-08163.001-R-1
PARCEL NO.: 04-12-221-011

The parties of record before the Property Tax Appeal Board are Brian & Jenna Tatnall, 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: \$34,990
IMPR.: \$86,960
TOTAL: \$121,950

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 2,475 square feet of living area.¹ The dwelling was constructed in 1988. Features of the home include a basement, central air conditioning, a fireplace and a 462 square foot garage. The property has an approximately 34,990 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings ranging in size from 2,364 to 2,750 square feet of living area. The dwellings were built 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, which data was not challenged in the appellants' rebuttal filing.

1988 to 1991. Each comparable has a basement and a garage ranging in size from 451 to 528 square feet of building area. The comparables sold from October 2019 to October 2020 for prices ranging from \$360,000 to \$387,500 or from \$130.91 to \$161.80 per square foot of living area, including land.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$121,947, which would reflect a market value of \$365,878 or \$147.83 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 \$142,260. The subject's assessment reflects a market value of \$425,928 or \$172.09 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 comparable report which lists the subject, appellants' comparables and the township assessor's comparables, along with property characteristics sheets for both parties' comparables. The board of review also submitted the PTAX-203 Illinois Real Estate Transfer Declarations (RETD) for several comparable sales, although the board of review did not provide the first page of the RETD for the appellants' comparable #6 or the board of review comparables #4 and #5. According to the comparable report, the appellants' comparables have sites that range in size from 7,000 to 9,925 square feet of land area and according to the property record cards the appellants' comparable dwellings each have a 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 five comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,000 to 9,459 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,363 to 2,615 square feet of living area. The dwellings were built from 1988 to 1991. The comparables each have a basement, one of which has finished area. According to the property record cards, each comparable has central air conditioning and a fireplace. The properties each have a garage ranging in size from 451 to 568 square feet of building area. The comparables sold from May 2018 to August 2020 for prices ranging from \$392,500 to \$437,500 or from \$156.79 to \$180.91 per square foot of living area, including land. 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 depicting all to be in relatively close proximity to the subject.

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

In written rebuttal, counsel for the appellants contended that the sale dates of board of review comparables #1, #4 and #5 occurred too remote in time, when compared to the lien date of January 1, 2020. The appellants agreed that board of review comparables #2 and #3 are "acceptable" comparable sales. In a rebuttal grid analysis, counsel suggested that the appellants' comparable sales #1 through #5, along with board of review comparable sales #1 and #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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

The record contains eleven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #5 and #6 due to their less similar dwelling sizes in relation to the other comparables in the record and when compared to the subject. The Board has given reduced weight to board of review comparables #1, #4 and #5 due to their sale dates occurring in 2018, less proximate in time to the assessment date at issue than the other sales in the record. The Board has also given reduced weight to board of review comparable #2 due to its finished basement area, not a feature of the subject.

The Board finds the appellants' comparables #2, #3 and #4, along with board of review comparable #3 sold more proximate in time to the assessment date at issue and are similar to the subject in location, site size, dwelling size, design, age and some features than other properties. The comparables sold from July 2019 to October 2020 for prices ranging from \$365,000 to \$422,000 or from \$147.47 to \$178.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$425,928 or \$172.09 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record in terms of overall market value but within the range on a price per square foot basis. Moreover, the Board finds the subject property is highly similar to the appellants' comparables #2 and #3 in location, age, size, foundation and other features. These two properties sold for \$147.47 and \$150.91 per square foot of living area, including land, which are below the subject's estimated market value as reflected by its assessment. Thus, after considering adjustments to the best comparables for differences when compared to the subject and giving greatest weight to the most similar properties, appellants' comparables #2 and #3, 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 commensurate with the appellants' request is justified.²

² The Board recognizes an assessment practice in DuPage County to round assessments to the nearest \$10 increment.

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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