



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

APPELLANT: Terrence & Caren Newsome
DOCKET NO.: 20-08182.001-R-1
PARCEL NO.: 09-21-408-011

The parties of record before the Property Tax Appeal Board are Terrence & Caren Newsome, 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: \$79,710
IMPR.: \$153,890
TOTAL: \$233,600

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 2-story dwelling of brick exterior construction¹ with 4,436 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, one fireplace, a 758 square foot garage and an inground swimming pool. The property has a 15,653 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located within 0.54 of a mile and in the same neighborhood code as the subject. The comparables are reported to have sites ranging

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

in size from 15,482 to 20,299 square feet of land area². The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 3,880 to 4,738 square feet of living area that were built from 1993 to 2001. Each comparable is reported to have a basement, three with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 768 to 988 square feet of building area. The comparables sold from May 2019 to September 2020 for prices ranging from \$605,000 to \$680,000 or from \$140.14 to \$167.53 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$263,580. The subject's assessment reflects a market value of \$789,162 or \$177.90 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, through the township assessor submitted information on four comparable sales located from within 0.37 of a mile and in the same neighborhood code as the subject. The comparables have sites ranging in size from 13,331 to 17,736 square feet of land area. The comparables are improved with 2-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,650 to 4,081 square feet of living area. The dwellings were built from 1994 to 2000. Each comparable is reported to have a basement, two with finished area, one or two fireplaces and a garage ranging in size from 703 to 818 square feet of building area. Three comparables each have central air conditioning. The comparables sold from January 2017 to February 2020 for prices ranging from \$630,000 to \$780,000 or from \$172.60 to \$191.13 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants critiqued six board of review comparables when the board of review only provided four comparables.

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 nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants comparables #4 and #5 along with the board of review comparable #2 due to their less similar dwelling size when compared to the subject. The Board has given less weight to board of review comparables #1, #3 and #4 due to their sale dates

² The Board finds additional details regarding the comparables not reported by the appellants were found in the board of review's evidence.

occurring in 2017 and 2018, which sold less proximate in time to the January 1, 2020 assessment date given other sales available in the record.

The Board finds the best evidence of market value to be the appellants' comparables #1, #2 and #3. The Board finds these comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, design, age, dwelling size and some features. However, the comparables lack an inground swimming pool which is a feature of the subject, suggesting an upward adjustment would be needed to make the comparables equivalent to the subject. The comparables sold for prices ranging from \$664,000 to \$680,000 or from \$140.14 to \$158.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$789,162 or \$177.90 per square foot of living area, including land, which falls above the range established by best comparable sales in the record on an overall market value and on a square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment 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:

May 16, 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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