



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

APPELLANT: Gregory Godfrey
DOCKET NO.: 20-08224.001-R-1
PARCEL NO.: 03-29-101-030

The parties of record before the Property Tax Appeal Board are Gregory Godfrey, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$38,310
IMPR.: \$80,260
TOTAL: \$118,570

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 split-level dwelling of brick and frame exterior construction with 1,809 square feet of above ground living area. The dwelling was constructed in 1968 and is approximately 52 years old. Features of the home include a partial basement, a finished lower level, central air conditioning, a fireplace and a 471 square foot garage. The property has an 8,680 square foot site and is located in Addison, Addison 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, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,400 to 10,488 square feet of land area. The comparables are improved with split-level dwellings of brick or brick and frame exterior construction ranging in size from 1,640 to 1,860 square feet of above ground living area. The dwellings are 52 to 55 years old. The comparables

each have a partial basement, a finished lower level, central air conditioning and garage ranging in size from 451 to 517 square feet of building area. Two comparables each have one fireplace. The comparables sold from October 2018 to August 2020 for prices ranging from \$315,000 to \$350,000 or from \$169.35 to \$204.27 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$110,000, which would reflect a market value of \$330,033 or \$182.44 per square foot of above ground 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 \$124,560. The subject's assessment reflects a market value of \$372,934 or \$206.15 per square foot of above ground 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, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,245 to 10,650 square feet of land area. The comparables are improved with split-level dwellings of brick and frame exterior construction ranging in size from 1,640 to 1,829 square feet of above ground living area. The dwellings were built from 1965 to 1973. The comparables each have a partial basement, a finished lower level, central air conditioning and a garage ranging in size from 471 to 563 square feet of building area. Three comparables each have one fireplace. The comparables sold from August 2017 to December 2019 for prices ranging from \$340,000 to \$360,000 or from \$194.10 to \$209.81 per square foot of living area, including land.

The assessor noted the subject was purchased in 2015 for a price of \$325,000.

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

The record contains a total of seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #3 and board of review comparables #1, #2 and #3 due to their 2017 and 2018 sale dates not being as proximate in time to the assessment date at issue as the remaining 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 comparable #4. The Board finds these three 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. The comparables sold from December 2019 to

August 2020 for prices ranging from \$315,000 to \$355,000 or from \$169.35 to \$209.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$372,934 or \$206.15 per square foot of living area, including land, which falls above the 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. 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 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: November 22, 2022



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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