



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

APPELLANT: Beena Peters
DOCKET NO.: 20-08236.001-R-1
PARCEL NO.: 03-35-109-013

The parties of record before the Property Tax Appeal Board are Beena Peters, the appellant; 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: \$57,150
IMPR.: \$166,630
TOTAL: \$223,780

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 2-story dwelling of brick and frame exterior construction with 3,266 square feet of living area. The dwelling was constructed in 2000 and is approximately 20 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 437 square foot garage. The property has an 8,150 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 5,661 to 9,000 square feet of land area and are improved with 2-story homes of brick or brick and frame exterior construction ranging in size from 3,331 to 3,970 square feet of living area. The dwellings range in age from 17 to 27 years old. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 410 to 684 square feet of building

area. The comparables sold from October 2017 to June 2019 for prices ranging from \$580,000 to \$807,500 or from \$174.07 to \$208.65 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$210,000 which would reflect a market value of \$630,063 or \$192.92 per square foot of living area, land included, when applying 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 \$240,130. The subject's assessment reflects a market value of \$718,952 or \$220.13 per square foot of living area, including land, when applying 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 submitted information on six comparable sales, together with property record cards for both parties' comparables and a map depicting the locations of the parties' comparables in relation to the subject. The comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 7,980 to 9,660 square feet of land area and are improved with 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 3,095 to 3,273 square feet of living area. The dwellings were built from 1952 to 2010. Each home has a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 399 to 517 square feet of building area. Five homes each have a fireplace. The comparables sold from March 2018 to January 2020 for prices ranging from \$667,500 to \$820,000 or from \$204.75 to \$264.94 per square foot of living area, including land. The board of review also reported that the appellant's comparable #3 sold again in June 2019 for \$699,000 or \$209.85 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant argued the board of review provided inaccurate information regarding its comparables when compared to listing sheets for these sales.

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 eleven comparable sales, with two sales of the same property, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, the appellant's reported 2018 sale of comparable #3, and the board of review's comparables #1, #2, #3, and #5, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. Moreover, the appellant's comparable #2 is a much larger home than the subject dwelling and the board of review's comparable #3 is a much older home than the subject dwelling. The Board also gives less weight to the board of review's comparable #6, which is a much newer home than the subject dwelling.

The Board finds the best evidence of market value to be the board of review's reported 2019 sale of the appellant's comparable #3, the appellant's comparable #4, and the board of review's comparable #4, which are relatively similar to the subject in dwelling size, age, lot size, and some features, although two of these comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more similar to the subject. These comparables sold in June 2019 to January 2020 for prices ranging from \$667,500 to \$699,900 or from \$200.83 to \$209.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$718,952 or \$220.13 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparable for differences when compared to the subject, such as dwelling size and basement finish, 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:

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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