



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

APPELLANT: Caliber Collision Centers
DOCKET NO.: 20-08347.001-I-1
PARCEL NO.: 03-26-402-005

The parties of record before the Property Tax Appeal Board are Caliber Collision Centers, the appellant, by attorney Dennis M. Nolan, of the Law Office of Dennis M. Nolan, P.C. in Bartlett; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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: \$114,480
IMPR.: \$101,010
TOTAL: \$215,490

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 one-story industrial building of brick exterior construction with 7,634 square feet of building area. The building was constructed in 1967 and has 2,109 square feet of office area, which constitutes approximately 27.63% of the total building area, an exterior building height of 18 feet, and one overhead door.¹ The property has a 44,700 square foot site resulting in a land-to-building ratio of 5.86:1 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 nine comparable sales located in Bensenville, Addison, Wood Dale, and Elk Grove Village. The comparables are improved with one-story industrial

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

buildings of brick exterior construction ranging in size from 5,399 to 16,336 square feet of building area. The buildings were constructed from 1962 to 1980. The buildings have from 600 to 1,736 square feet of office area, which constitutes from 7% to 19% of total building area. Seven comparables have from one to three docks, seven comparables have from one to three drive-ins, and seven comparables have from 10 to 15 foot ceiling heights. The parcels range in size from 16,630 to 79,435 square feet of land area resulting in land-to-building ratios from 1.80:1 to 4.86:1. The comparables sold from July 2017 to November 2019 for prices ranging from \$265,000 to \$965,000 or from \$44.17 to \$69.46 per square foot of building area, including land. Based on this evidence the appellant 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 \$215,490. The subject's assessment reflects a market value of \$645,180 or \$84.51 per square foot of building 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 submitted information on ten comparable sales located in Addison, Bensenville, and Elmhurst.² The comparables are improved with one-story industrial buildings of masonry or masonry and metal exterior construction ranging in size from 4,142 to 10,210 square feet of building area. The buildings range in age/effective age from 1960 to 1980. Each building has from 7.04% to 53.55% office area and exterior building heights ranging from 12 to 19 feet. The parcels range in size from 12,400 to 34,500 square feet of land area resulting in land-to-building ratios from 2.48:1 to 4.94:1. The comparables sold from November 2017 to April 2020 for prices ranging from \$430,000 to \$950,000 or from \$79.32 to \$140.00 per square foot of building area, including land. The board of review submitted Real Estate Transfer Declarations for each comparable sale, which disclose they were advertised for sale.

The board of review submitted a brief contending that the subject's assessment increased from 2019 to 2020 tax years only by the 2020 equalization factor of 1.04.

Based on this evidence the board of review requested the subject's assessment be sustained.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nineteen comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3, #4, #7, #8, and #9 and the

² The board of review presented its comparables in two grid analyses, which contain one duplicate comparable, and are renumbered from comparables #1 through #4 and #1 through #7 as comparables #1 through #10.

board of review's comparables #1, #2, #3, #5, #6, and #10, which are less similar to the subject in building size than other comparables in this record and/or sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #5 and #6 and the board of review's comparables #4, #7, #8, and #9, which sold more proximate in time to the assessment date and are relatively similar to the subject in building size, age, location, and features, although these comparables have smaller lots than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$457,500 to \$950,000 or from \$56.83 to \$103.64 per square foot of building area, including land. The subject's assessment reflects a market value of \$645,180 or \$84.51 per square foot of building area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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: June 27, 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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APPELLANT

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