



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

APPELLANT: James & Susan McGee
DOCKET NO.: 20-08403.001-R-1
PARCEL NO.: 03-19-406-010

The parties of record before the Property Tax Appeal Board are James & Susan McGee, 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: \$38,590
IMPR.: \$63,580
TOTAL: \$102,170

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 raised ranch dwelling of brick exterior construction with 1,810 square feet of above ground living area.¹ The dwelling was constructed in 1969. Features of the home include a 1,810 square foot lower level with 90% finished area, 2.5 bathrooms and a 462 square foot garage. The property has a 9,240 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .31 of a mile from the subject property. The comparables are improved with raised ranch dwellings ranging in size from 1,521 to 1,923 square feet of above ground living area. The dwellings were built from 1972 to 1975. The

¹ The Board finds the best description of the subject property was presented by the board of review.

comparables each have a lower level ranging in size from 738 to 1,421 square feet. Each comparable has central air conditioning, a fireplace, 1.5 bathrooms and a garage ranging in size from 484 to 528 square feet of building area. The comparables sold from November 2018 to November 2019 for prices ranging from \$242,000 to \$274,000 or from \$130.01 to \$169.76 per square foot of above ground living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$95,984, which would reflect a market value of \$287,981 or \$159.11 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 \$122,240. The subject's assessment reflects a market value of \$365,988 or \$202.20 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.

The board of review submitted an assessment data sheet which lists the appellants' comparables and the township assessor's comparables. The appellants' comparables were described as having sites that range in size from 6,802 to 8,960 square feet of land area. The comparable dwellings have brick or brick and frame exterior construction and lower levels ranging in size from 738 to 1,421 square feet that are either 90% or 100% finished. The board of review reported that appellants' comparable #2 has 3 bathrooms.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on six comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,382 to 9,940 square feet of land area. The comparables are improved with raised ranch dwellings of brick or brick and frame exterior construction ranging in size from 1,310 to 1,380 square feet of above ground living area. The dwellings were built from 1966 to 1972. The comparables each have a lower level ranging in size from 702 to 1,282 square feet that are 90% finished. Three comparables each have central air conditioning and three comparables each have one fireplace. Each comparable has 1.5 to 2.5 bathrooms and a garage ranging in size from 440 to 868² square feet of building area. The comparables sold from May 2018 to February 2020 for prices ranging from \$232,500 to \$360,500 or from \$171.43 to \$275.19 per square foot of above ground living area, including land. The board of review also submitted property record cards for the subject and both parties' comparables, along with a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that all the board of review comparables are not comparable due to their dwelling sizes being 23% to 27% smaller in size when compared to the subject dwelling. Furthermore, board of review comparables #1 and #4 sold in 2018, too remote in time to establish market value as of January 1, 2020. In a rebuttal grid analysis, counsel suggested that the appellants' comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

² The property record card submitted by the board of review for its comparable #1 depicts the property with a 484 square foot attached garage and a 384 square foot detached garage with a workshop on the second floor.

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 comparables submitted by the board of review due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparables, which overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds all three comparables have central air conditioning, unlike the subject and a considerably smaller lower level with less finished area than the subject, and two of the comparables have a fewer number of bathrooms when compared to the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from November 2018 to November 2019 for prices ranging from \$242,000 to \$274,000 or from \$130.01 to \$169.76 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$365,988 or \$202.20 per square foot of above ground living area, including land, which falls above the range established by the best comparable sales in the record. 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 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:

April 18, 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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