



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

APPELLANT: Daniel & Kelly Carney
DOCKET NO.: 20-08408.001-R-1
PARCEL NO.: 05-26-204-001

The parties of record before the Property Tax Appeal Board are Daniel & Kelly Carney, 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: \$24,020
IMPR.: \$122,780
TOTAL: \$146,800

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 two-story dwelling of frame exterior construction with 2,363 square feet of living area.¹ The dwelling was constructed in 1969. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 472 square foot garage. The property has an 13,742 square foot site and is located in Glen Ellyn, Milton 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 .75 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings ranging in size from 2,132 to 2,567 square

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

feet of living area. The dwellings were built from 1968 to 1975. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 396 to 462 square feet of building area. The comparables sold from January 2019 to May 2020 for prices ranging from \$330,000 to \$425,000 or from \$132.32 to \$191.96 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$135,718, which would reflect a market value of \$407,195 or \$172.32 per square foot of 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 \$155,590. The subject's assessment reflects a market value of \$465,838 or \$197.14 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.

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 9,369 to 17,614 square feet of land area. The comparable dwellings have exterior constructions of frame or frame and masonry. The board of review reported that each of the appellants' comparables has one fireplace.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three comparable sales with the same assessment neighborhood code as the subject, where comparable #2 is the subject property. The board of review indicated the subject property sold in September 2017 for \$467,500 or \$197.84 per square foot of living area, including land. The board of review's comparables #1 and #3 have sites that contain 11,792 and 12,500 square feet of land area that are improved with two-story dwellings of frame or frame and masonry exterior construction with 2,220 and 2,240 square feet of living area, respectively. The dwellings were each built in 1969. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage with either 456 or 460 square feet of building area. The comparables sold in March 2018 and January 2020 for prices of \$443,000 and \$439,500 or \$199.55 and \$196.21 per square foot of living area, including land, respectively. 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.

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 eight suggested comparable sales for the Board's consideration, where board of review comparable #2 is a sale of the subject property. The Board has given less weight to the appellants' comparables #2 and #3 due to their lack of finished basement area, a feature of the subject. The Board has given reduced weight to board of review comparables #1 and #2 since their sale dates occurred in 2017 or 2018, which are less proximate in time to the lien date at issue than the remaining comparable sales in the record and are thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellants' comparable sales #1, #4 and #5, along with board of review comparable #3, which 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 January 2019 to May 2020 for prices ranging from \$386,000 to \$439,500 or from \$172.32 to \$196.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$465,838 or \$197.14 per square foot of 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel & Kelly Carney, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187