



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

APPELLANT: John & Kimberly Benkert
DOCKET NO.: 20-08409.001-R-1
PARCEL NO.: 05-14-304-004

The parties of record before the Property Tax Appeal Board are John & Kimberly Benkert, 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 **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: \$41,140
IMPR.: \$183,410
TOTAL: \$224,550

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake 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 ranch style dwelling of masonry exterior construction with 2,556 square feet of living area. The dwelling was constructed in 1952. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 572 square foot garage. The property has an approximately 14,667 square foot site and is located in Glen Ellyn, Milton Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.51 of a mile from the subject property. The comparables have sites that range in size from 11,997 to 20,723¹ and are improved with ranch style dwellings of masonry exterior construction that range in size from

¹ Some property details for the appellants' comparables were amended or corrected with information submitted by the board of review.

2,566 to 2,620 square feet of living area. The dwellings were built from 1950 to 1968. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 380 to 538 square feet of building area. The properties sold from June 2019 to May 2020 for prices ranging from \$515,000 to \$675,000 or from \$198.46 to \$257.63 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$174,301 which reflects a market value of \$522,955 or \$204.60 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 \$224,550. The subject's assessment reflects a market value of \$672,305 or \$263.03 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.84 of a mile from the subject property. Board of review comparables #1 and #2 are the same properties as the appellants' comparables #2 and #3, respectively, which were previously described. Board of review comparable #3 has an 18,671 square foot site improved with a ranch style dwelling of frame exterior construction that has 2,267 square feet of living area and was built in 1954. The dwelling has a basement with finished area, central air conditioning, one fireplace and a 529 square foot garage. The property sold in July 2019 for \$605,000 or \$266.87 per square foot of living area, land included.

The board of review also submitted written comments asserting the subject property had an interior remodel/kitchen remodel completed in 2015. In support of this assertion, the board of review submitted evidence documenting a permit was issued in August 2014 for a residential remodel project at the subject property with a total estimated construction cost of \$70,000. The board of review contended appellants comparable #2/board of review comparable #1 was a relocation sale excluded from the sales ratio study. In support of this claim, the board of review submitted a copy of the PTAX-203 Real Estate Transfer Declaration for this sale which depicts the seller to be a relocation company and that the property had been advertised for sale. The board of review stated there were only four total recent sales of ranch homes considered similarly sized to the subject. Lastly, the board of review commented that subject's assessment had been reduced at the board of review level and that condition of the subject was a given consideration. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel argued board of review comparable #3 was not a comparable property because it is 11% smaller in dwelling size relative to the subject. Counsel submitted a grid with both parties' comparables along with suggested "best comparable sales for further clarity." Counsel also expressed dissatisfaction with the Property Tax Appeal Board's decision-making process.

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

As an initial matter, the Board finds the appellants did not refute the subject property had an interior remodel/kitchen remodel completed in 2015 at an estimated total construction cost of \$70,000.

The record contains four comparable sales for the Board's consideration, as two properties were common to both parties. The Board finds these properties are generally similar to the subject in location, age, design, dwelling size and other features. The comparables sold from June 2019 to May 2020 for prices ranging from \$515,000 to \$675,000 or from \$198.46 to \$266.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$672,305 or \$263.03 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. The subject's value near the upper end of the range appears logical given its updating. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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:

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

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