



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

APPELLANT: Ronald & Roberta Bree
DOCKET NO.: 20-08422.001-R-1
PARCEL NO.: 07-13-223-002

The parties of record before the Property Tax Appeal Board are Ronald & Roberta Bree, 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: \$113,780
IMPR.: \$257,020
TOTAL: \$370,800

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 2.5-story dwelling of frame and brick exterior construction with 5,153 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, two fireplaces, an inground swimming pool, and a 974 square foot garage.¹ The property has a 10,978 square foot site and is located in Naperville, Naperville 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 that are located within .36 of a mile from the subject property. The comparables are improved with 2.5-story dwellings ranging in size from 4,980 to 5,142 square feet of living area. The dwellings were in 2004 and 2005. Each comparable has a basement, central air conditioning and either a 2-car or 3-car garage. The

¹ Additional descriptive details regarding the subject property were gleaned from the subject's property record card submitted by the board of review, which was not refuted by the appellants in rebuttal filing.

comparables sold in either July or November 2019 for prices ranging from \$1,040,000 to \$1,225,000 or from \$202.26 to \$245.20 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$370,744, which would reflect a market value of \$1,112,343 or \$215.86 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 \$433,290. The subject's assessment reflects a market value of \$1,297,275 or \$251.75 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 a spreadsheet that lists the appellants comparable sales and the township assessor's comparable sales. The board of review also submitted property record cards of 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. Furthermore, the appellants comparables are improved with either frame or brick and frame exterior construction and have sites that range in size from 6,600 to 13,050 square feet of land area. Each comparable has a basement, two with finished area, either one or two fireplaces and a garage ranging in size from 419 to 846 square feet of building area. The board of review reported comparable #1 is located on a busy street corner.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on four comparable sales. Comparable #4 is the same property as the appellants' comparable #2. The comparables have sites that range in size from 8,149 to 11,133 square feet of land area. The comparables are improved with 2.5-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 4,579 to 6,085 square feet of living area. The dwellings were built from 2005 to 2014. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 460 to 817 square feet of building area. The comparables sold from November 2017 to November 2019 for prices ranging from \$1,225,000 to \$1,450,000 or from \$230.07 to \$291.55 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants critiqued that the board of review comparables #1, #2 and #3 should be given less weight due to dissimilar dwelling size and/or remote sale date when compared to the subject.

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 six suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board gave less weight to appellants comparable #1 due to its location on a busy street unlike the subject property. The Board has given less weight to board of review's comparables #1, #2 and #3, due to their dissimilar dwelling size and/or their sale dates occurring in 2017 or 2018, which sold less proximate in time to the assessment date at issue than the remaining comparable sales in the record.

The Board finds the best evidence of market value to be the appellants' comparables #2 and #3, which includes the common comparable, which sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, and age. However, adjustments would have to be considered for differences in features such as finished basement area and inground swimming pool. Nevertheless, the comparables sold in June and November 2019 for prices of \$1,075,000 and \$1,225,000 or \$215.86 and \$245.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,297,275 or \$251.75 per square foot of living area, including land, which is greater than the two 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: February 20, 2024



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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