



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

APPELLANT: Edwin Thomas
DOCKET NO.: 20-08430.001-R-1
PARCEL NO.: 05-07-201-007

The parties of record before the Property Tax Appeal Board are Edwin Thomas, the appellant, 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: \$34,840
IMPR.: \$51,450
TOTAL: \$86,290

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 split-level dwelling of frame and masonry exterior construction with 1,172 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 484 square foot garage. The property has a 19,998 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .85 of a mile from the subject. The comparables are described as split-level dwellings built from 1960 to 1977 and range in size from 1,152 to 1,332 square feet of living area. Each comparable has a basement with finished area and a garage ranging in size from 220 to 528 square feet of building area. Four comparables each have a fireplace. The comparables sold from February to July 2019 for prices ranging from \$232,000 to \$285,000 or from \$201.39 to \$229.10 per square foot of living

area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,810. The subject's assessment reflects a market value of \$325,778 or \$277.97 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 response to the appellant's evidence, the board of review submitted a spreadsheet of the appellants' comparable sales that disclosed each comparable has a site ranging in size from 8,317 to 20,046 square feet of land area and two comparables each have a fireplace which were not reported by the appellant. The board of review's evidence also disclosed appellant's comparable #3 has a 220 square carport not a garage as reported by the appellant which was not refuted by the appellant.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on four comparable sales located within 1.01 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with split-level dwellings of frame exterior construction that range in size from 1,048 to 1,104 square feet of living area. The dwellings were built from 1973 to 1988 and have basements with finished area. Three comparables have central air conditioning; one comparable has a fireplace; and each comparable has garage ranging in size from 420 to 660 square feet of building area. The comparables sold from January 2019 to August 2020 for prices ranging from \$290,000 to \$340,000 or from \$275.67 to \$324.43 per square foot of living area, land included. The board of review also provided a location map of both parties' comparables in relation to the subject property along with property record cards and exterior photographs. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables are not comparable to the subject due to differences age, dwelling size, location, and/or features.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted nine comparables sales to support their respective positions. The Board gives less weight to appellant's comparable #3 which lacks central air conditioning, a feature of the subject and has a smaller 220 square foot carport in comparison to the subject's larger 484 square foot garage. The Board gives less weight to appellant's comparable #4 as well as the board of review comparables due to differences in location, age and/or lack of central air conditioning when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1, #2 and #5 which are more similar to the subject in location, age, dwelling size, and features. These comparables sold from February to July 2019 for prices ranging from \$257,500 to \$285,000 or from \$213.96 to \$229.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$325,778 or \$277.97 per square foot of living area, including land, which falls above the range established by the best comparables sales in this 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 the assessment is excessive and 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:

November 21, 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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