



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

APPELLANT: Neal Dybas
DOCKET NO.: 20-08432.001-R-1
PARCEL NO.: 05-28-202-023

The parties of record before the Property Tax Appeal Board are Neal Dybas, 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 **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: \$29,860
IMPR.: \$107,440
TOTAL: \$137,300

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-story dwelling of frame construction with 1,925 square feet of living area. The dwelling was constructed in 1974. Features of the home include a partially finished basement,¹ central air conditioning, a fireplace, and a 2-car garage. The property has an approximately 29,860 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 a grid analysis with information on four comparable sales two of which are located within the same assessment neighborhood as the subject property. The comparables have sites ranging in size from 9,902 to 13,193 square feet of land area. The comparable sites are

¹ Some descriptive characteristics of the subject property and the appellant's comparables not disclosed by the appellant were drawn from the property record cards and grid data submitted by the board of review which were not contested by appellant's counsel in rebuttal.

improved with 2-story dwellings of frame construction that range in size from 1,925 to 2,192 square feet of living area. The dwellings were built in either 1970 or 1974. Each comparable features a partially finished basement, central air conditioning, a fireplace, and a 2-car garage. The comparables sold from May 2019 to December 2020 for prices ranging from \$319,900 to \$412,000 or from \$145.94 to \$200.00 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,300. The subject's assessment reflects a market value of \$411,078 or \$213.55 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 property record cards for each comparable presented by the parties in addition to a grid analysis with information on three comparable sales located within the same assessment neighborhood as the subject property. Board of review also submitted a grid analysis for the appellant's comparables disclosing that appellant's comparable #1 sold twice with both sales occurring in April 2019.² The board of review comparable properties are improved with 2-story dwellings of frame construction that contain either 1,836 or 1,925 square feet of living area. The dwellings were built in either 1973 or 1974. Each comparable features a basement, on with finished area. Each home also has central air conditioning, a fireplace, and a 2-car garage. The comparables sold from December 2017 to July 2019 for prices ranging from \$385,000 to \$406,500 or from \$209.69 to \$213.51 per square foot of living area, including land. The board of review through the township assessor argued that the two of the appellant's comparables are located outside the subject's neighborhood and that its comparables are overall more similar to the subject property. Based on this argument and evidence, the board of review requested the assessment be sustained.

In rebuttal, the appellant's counsel critiqued two comparables presented by the board of review based on their remote sale dates relative to the lien date at issue.

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

² The Illinois Real Estate Transfer Declaration (PTAX-203) forms associated with the two sales of appellant's comparable #1 disclose that the first sale occurred on April 8, 2019 for a price of \$415,000 where the buyer was a relocation company, and the second sale occurring on April 23, 2019 for a price of \$385,000 where the same relocation company was the seller. The Board will consider only the second sale for the purpose of market value analysis as this second sale appears to be an arm's-length transaction between a willing buyer and willing seller and thus more accurately reflects the fair market value of this property.

The record contains a total of seven comparable sales excluding one property that sold twice. The Board gave less weight to board of review comparables #1 and #3 based on their sale dates being in 2017 and 2018 and thus too remote in time to accurately reflect the subject's market value as of the January 1, 2020 assessment date at issue and given that other sales more proximate in time to the lien date are available. The Board also gave reduced weight to appellant's comparables #3 and #4 which are located outside of the subject's assessment neighborhood code.

On this record, the Board finds the best evidence of market value to be appellant's comparables #1 and #2 along with board of review comparable #2 which are located in the subject's assessment neighborhood and are similar to the subject in lot size, design, age, dwelling size, and most features. The greatest weight is placed upon board of review comparable #2 which is nearly identical to the subject in most characteristics with the exception of lacking a finished basement which is a feature of the subject dwelling suggesting that upward adjustment is needed to this comparable in order to make it even more equivalent to the subject. The best overall comparables in the record sold from April to July 2019 for prices ranging from \$385,000 to \$406,500 or from \$183.65 to \$211.17 per square foot of living area, including land, with the most similar comparable in the record having sold for a price of \$406,500 or \$211.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$411,078 or \$213.55 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record. However, after considering upward adjustment to the most similar comparable in this record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction 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: 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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