



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

APPELLANT: Mark & Rosemary Downey
DOCKET NO.: 20-08433.001-R-1
PARCEL NO.: 07-10-401-029

The parties of record before the Property Tax Appeal Board are Mark & Rosemary Downey, 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: \$44,960
IMPR.: \$98,350
TOTAL: \$143,310

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 2-story dwelling of frame construction with 2,280 square feet of living area. The dwelling was constructed in 1981. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 2-car garage.¹ The property has an approximately 14,126 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 a grid analysis with information on ten comparable sales each located within the same assessment neighborhood as the subject property. The comparables have sites

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

ranging in size from 8,398 to 14,372 square feet of land area. The comparable sites are improved with 2-story dwellings of frame or frame and brick construction that range in size from 2,124 to 2,437 square feet of living area. The dwellings were built from 1977 to 1985. The comparables each feature a basement with one having a partially finished area. Each comparable also features central air conditioning, a fireplace, and a 2-car garage. The comparables sold from January 2019 to May 2020 for prices ranging from \$325,000 to \$430,000 or from \$148.12 to \$180.98 per square foot of living area, including land. Based on this evidence, the appellants 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 \$143,310. The subject's assessment reflects a market value of \$429,072 or \$188.19 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 six comparable sales located within the same assessment neighborhood as the subject property. Board of review comparable #5 is the same property as appellants' comparable #10. The board of review comparable properties are improved with 2-story dwellings of frame or frame and brick construction ranging in size from 2,184 to 2,376 square feet of living area. The dwellings were built from 1977 to 1985. Each comparable features a basement, one with finished area. Each home also has central air conditioning, a fireplace, and a 2-car garage. The comparables sold from October 2018 to June 2020 for prices ranging from \$421,000 to \$437,000 or from \$180.98 to \$200.09 per square foot of living area, including land. The board of review through the township assessor argued that the subject's adjusted assessment falls within a tight range of board of review comparable sales. Based on this argument and evidence, the board of review requested the assessment be sustained.

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.

The record contains a total of fifteen comparable sales including the parties' common comparable. Although most of the comparables in this record are relatively similar to the subject in most characteristics, the Board gave reduced weight to appellants' comparable #6 and board of review comparable #2 based on their partially finished basements, dissimilar to the subject's unfinished basement. The Board also gave less weight to board of review comparable #6 based on this sale occurring in 2018 which is less proximate in time and not as likely to reflect the subject's market value as of the January 1, 2020 assessment date at issue given the other sales occurring more proximate in time to the said lien date.

On this record, the Board finds the best evidence of market value to be appellant's comparables #1 through #5, and #7 through #10, along with board of review comparables #1, #3, #4, and #5 which includes the parties' common comparable. These comparables sold relatively close to the lien date at issue and are most similar to the subject in location, design, age, dwelling size, and most features. The best overall comparables in the record sold from January 2019 to June 2020 for prices ranging from \$325,000 to \$436,000 or from \$148.12 to \$190.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$429,072 or \$188.19 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record both in terms of overall market value and on a per square feet of living area basis. The subject's assessment is further supported given that the subject's lot size is larger than all but one of the parties' comparables in this record. After considering adjustments to the most similar comparables in this record for differences from the subject, the Board finds that the subject's assessment is supported 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

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

APPELLANT

Mark & Rosemary Downey, 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