



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

APPELLANT: John & Joan Casino
DOCKET NO.: 20-08435.001-R-1
PARCEL NO.: 05-11-408-003

The parties of record before the Property Tax Appeal Board are John & Joan Casino, 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: \$63,210
IMPR.: \$87,090
TOTAL: \$150,300

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 one-story ranch style dwelling of masonry exterior construction with 1,621 square feet of living area. The dwelling was constructed in 1954. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a 273 square foot garage. The property has an approximately 12,931 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located within 0.98 of a mile from the subject property. The comparables have sites that range in size from 6,684 to 13,821 square feet of land area¹ and are improved with ranch style dwellings of frame or masonry exterior

¹ The Board finds the best description of the appellants' comparables was found in their property record cards, submitted by the board of review.

construction that range in size from 1,509 to 1,845 square feet of living area. The dwellings were built from 1947 to 1955. Two comparables have a basement. Three comparables are reported to have central air conditioning and each comparable has a garage ranging in size from 231 to 374 square feet of building area. The properties sold from April 2019 to December 2020 for prices ranging from \$235,000 to \$363,000 or from \$155.73 to \$240.56 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$96,557 which reflects a market value of \$289,700 or \$178.72 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 \$155,300. The subject's assessment reflects a market value of \$464,970 or \$286.84 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.

The board of review submitted comments asserting the subject property was recently listed for sale and was under contract for purchase. In support of this assertion, the board of review submitted a copy of the subject's Multiple Listing Service (MLS) sheet depicting a July 2021 contract date and a list price of \$459,000. The MLS disclosed the subject property to have new flooring installed in 2019 and new mechanicals in 2020. In response to the appellants' comparables, the board of review noted comparable #2 is located in unincorporated Glen Ellyn, comparable #3 had been remodeled after the sale date and that comparable #4 sold in "as is" condition. With respect to appellants' comparable #5, the board of review asserted the dwelling was demolished, and a new home was built in its place. In support of these claims, the board of review submitted property record cards, permit documentation and listing information.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located within 0.58 of a mile from the subject property. The comparables have sites that range in size from 5,625 to 20,003 square feet of land area and are improved with ranch style dwellings of frame or masonry exterior construction that range in size from 1,140 to 1,828 square feet of living area. The homes were built from 1949 to 1979. Each comparable has a basement with six reported to have finished area. Each dwelling has central air conditioning. Four comparables each have one fireplace and six comparables have a garage ranging in size from 252 to 640 square feet of building area. Board of review comparables #5, #6 and #7 are each identified as part of a multi-parcel sale. The properties sold from April 2018 to August 2019 for prices ranging from \$421,000 to \$650,000 or from \$287.32 to \$548.25 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel critiqued the board of review comparables suggesting little weight should be given to these properties which each have basement foundations, are newer in age, differ in dwelling size and/or represent a multi-parcel sale when compared to the subject. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing the appellants' suggested "best comparable sales for further clarity."

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 parties submitted 13 comparable sales and the board of review submitted evidence the subject property was under a contract to purchase with a list price of \$459,000 for the Board's consideration.

The Board gives less weight to the appellants' comparables #3, #4, #5 and #6 which differ from the subject in foundation type and/or reflect sales of properties in dated condition which were subsequently remodeled or demolished, based on documents submitted by the board of review and not refuted by the appellants. The Board gives less weight to each of the board of review comparables which differ in foundation type when compared to the subject. Furthermore, comparables #2 and #3 sold in 2018, less proximate to the January 1, 2020 assessment date. And board of review comparables #5, #6 and #7 reflect multi-parcel sales without sufficient details to assist the Board in any kind of meaningful analysis. The Board gives less weight to the subject's July 2021 contract price which is dated less proximate to the January 1, 2020 assessment date at issue than other comparables in the record.

The Board finds the best evidence of market value to be appellants comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and some features. These two best comparables sold in April 2019 and September 2020 for prices of \$284,000 and \$327,500 or for \$177.51 and \$183.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$464,970 or \$286.84 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject and given the 2019 and 2020 updates to the subject property as reported in its MLS listing, the Board finds a reduction in the subject's assessment is 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

AGENCY

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

APPELLANT

John & Joan Casino, 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