



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

APPELLANT: Mark Hermiller
DOCKET NO.: 20-08436.001-R-1
PARCEL NO.: 05-14-112-012

The parties of record before the Property Tax Appeal Board are Mark Hermiller, 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: \$36,360
IMPR.: \$245,640
TOTAL: \$282,000

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 two-story dwelling of frame exterior construction with 3,752 square feet of living area. The dwelling was constructed in 1929. In 2006 the dwelling was expanded with a 1,919 addition/remodel .¹ Features of the home include a basement with finished area, central air conditioning, one fireplace and a 460 square foot garage. The property has an approximately 10,588 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six reported comparable sales located within 0.80 of a mile

¹ The Board finds the best description of the subject property was found in its property record card submitted by the board of review.

from the subject property.² The comparables have sites that range in size from 9,502 to 14,756 square feet of land area³ and are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 3,055 to 3,574 square feet of living area. The dwellings were built from 1912 to 1951. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 648 square feet of building area. The properties sold from February 2019 to August 2020 for prices ranging from \$583,000 to \$822,500 or from \$189.00 to \$230.13 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$249,294 which reflects a market value of \$747,957 or \$199.35 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 \$340,730. The subject's assessment reflects a market value of \$1,020,150 or \$271.89 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 comparable sales, the board of review submitted comments contending the subject property had a 1,919 square foot addition/remodel completed in 2006 at an estimated cost of \$400,000. The board of review critiqued appellant comparables #4 and #6 asserting these two comparables are located near a railroad track, higher traffic and/or apartment complexes. The board of review submitted copies of the property record cards for each of the appellant's comparable sales which reported comparables #2, #3 and #4 were remodeled in 2002, 2012 and 2005, respectively.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.65 of a mile from the subject property. The comparables have sites that range in size from 7,510 to 16,860 square feet of land area and are improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 3,376 to 4,239 square feet of living area. The homes were built in 1993 or 1998. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 539 to 728 square feet of building area. Comparable #2 is further identified as part of a multi-parcel transaction. The properties sold from February 2019 to October 2020 for prices ranging from \$960,000 to \$1,420,000 or from \$274.66 to \$334.98 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 appellant's counsel critiqued the board of review comparables arguing these properties are not comparable to the subject due to differences in age, unfinished basement and/or dwelling size. Counsel submitted a two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

² The property record card for appellant's comparable #5, submitted by the board of review, does not report any sale of this property in August 2020 and shows a dwelling size of 3,271 square feet of living area.

³ The Board finds the best description of the appellant's comparables was found in their property record cards submitted by the board of review which contained additional property details omitted from the appellant's grid.

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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #5 and #6 which, based on property record card data, have not been remodeled, like the subject. The Board gives less weight to the each of the board of review comparables which are substantially newer in age when compared to the subject.

The Board finds the best evidence of market value to be appellant comparables #2, #3 and #4 which are more similar to the subject in location, age, design, dwelling size and other features and have also been remodeled, like the subject. These comparables sold from July 2019 to March 2020 for prices ranging from \$645,000 to \$822,500 or from \$207.86 to \$230.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,020,150 or \$271.89 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and 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

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