



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

APPELLANT: Bruce & Caron Klein
DOCKET NO.: 20-08437.001-R-1
PARCEL NO.: 05-09-207-005

The parties of record before the Property Tax Appeal Board are Bruce & Caron Klein, 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: \$45,300
IMPR.: \$128,930
TOTAL: \$174,230

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 two-story dwelling of frame and masonry exterior construction with 2,461 square feet of living area. The dwelling was constructed in 1963. Features of the home include an unfinished basement, central air conditioning, one fireplace, a 546 square foot garage and a 360 square foot carport. The property has an approximately 40,947 square foot site and is located in Wheaton, 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 0.94 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 2,228 to 2,752 square feet of living area. The dwellings were built from 1962 to 1978. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning and a garage ranging in size from 420 to 529 square feet of building area. The

properties sold from January 2019 to April 2020 for prices ranging from \$325,000 to \$482,500 or from \$118.10 to \$193.78 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$149,543 which reflects a market value of \$448,674 or \$182.31 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 \$174,230. The subject's assessment reflects a market value of \$521,647 or \$211.97 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales located from 0.81 of a mile to 1.78 miles from the subject property. The comparables have sites that range in size from 7,856 to 12,274 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 1,891 to 2,744 square feet of living area. The homes were built from 1900 to 1979. Each comparable has a basement, with four having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 400 to 576 square feet of building area. The properties sold from February 2018 to November 2019 for prices ranging from \$415,000 to \$599,500 or from \$216.82 to \$248.95 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 argued the board of review comparables are not comparable to the subject due to differences in location, age, dwelling size and/or a remote sale date. Counsel also submitted a map depicting the proximity of both parties' comparables from the subject along with two rebuttal grids, one with both parties' comparables and one grid containing its 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted twelve comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #1, #4, #5 and #6 which differ from the subject in age. The Board also gives less weight to appellants comparable #3 which, based on its sale price per square foot, appears to be an outlier when compared to other properties in the record. The Board gives less weight to board of review comparables #1, #3, #4, #5 and #6 which differ from the subject in location, age and/or sold in 2018, less proximate to the January 1, 2020 assessment date at issue.

The Board finds the best evidence of market value to be appellants' comparable #2 and board of review comparable #2 which are more similar to the subject in location, age, design, dwelling size and other features, although these properties present varying degrees of similarity to the subject in site size and basement finish, suggesting adjustments are needed to make these comparables more equivalent to the subject. These two best comparables sold in November 2019 and March 2020 for prices of \$393,000 and \$475,000 or for \$176.39 and \$248.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$521,647 or \$211.97 per square foot of living area, including land, which falls above the two best comparable sales in this record on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. Given the subject's 40,947 square foot site size, relative to the two best comparables, a higher overall market value appears to be logical. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment 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:

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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