



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

APPELLANT: Michael & Erica Everson
DOCKET NO.: 20-08446.001-R-1
PARCEL NO.: 05-15-403-033

The parties of record before the Property Tax Appeal Board are Michael & Erica Everson, 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: \$37,240
IMPR.: \$130,210
TOTAL: \$167,450

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 exterior construction with 2,520 square feet of living area.¹ The dwelling was constructed in 1973. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 528 square foot garage. The property has an 11,088 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 from .15 to .84 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings ranging in size from 2,134 to 2,613 square feet of living area. The dwellings were built from 1966 to 1977. The comparables each

¹ The Board finds the best description of the subject property was presented by the board of review.

have a basement, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 441 to 518 square feet of building area. The comparables sold from April 2019 to April 2020 for prices ranging from \$320,000 to \$422,000 or from \$141.60 to \$187.50 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$138,768, which would reflect a market value of \$416,346 or \$165.22 per square foot of living area, including land, when using 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 \$167,450. The subject's assessment reflects a market value of \$501,347 or \$198.95 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 an assessment data sheet which lists the appellants' comparables and the township assessor's comparables. The appellants' comparables were described as having sites that range in size from 6,642 to 16,782 square feet of land area that are improved with dwellings of frame exterior construction, four of which have either one or two fireplaces. The board of review argued that the appellants' comparables #2, #3, #4 and #5 have outdated bathrooms and/or kitchens, according to the Multiple Listing Service (MLS) photographs. Furthermore, the board of review asserted that a building permit was subsequently issued for appellants' comparable #5 for remodeling of the kitchen and bathrooms for an estimated cost of \$120,000. The board of review also argued that the appellants' comparables #4, #5 and #6 are located outside of the subject's neighborhood. The board of review disclosed the subject property was purchased in January 2017 for a price of \$475,000, a copy of the real estate transfer declaration associated with the purchase was included with the submission.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on six comparable sales with the same assessment neighborhood code as the subject and located from .10 to .37 of a mile from the subject property. The comparables have sites that range in size from 8,581 to 30,385 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,112 to 2,929 square feet of living area. The dwellings were built from 1948 to 1993. The comparables each have a basement, five of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 200 to 528 square feet of building area. The comparables sold from January 2019 to July 2020 for prices ranging from \$465,000 to \$600,000 or from \$204.17 to \$274.62 per square foot of living area, including land. The board of review also submitted property record cards for the subject and both parties' comparables, along with a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 12 suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #2, #3, #4 and #6 due to their lack of a finished basement, a feature of the subject. The Board has also given less weight to the appellants' comparable #5 since the record indicates building permits were issued subsequent to the purchase of this property for kitchen and bathroom remodeling, suggesting there were condition issues at the time of purchase, which were unrefuted by the appellants. The Board has given reduced weight to board of review comparables #1, #2 and #3 due to differences from the subject in age and to board of review comparable #6 due to its significantly larger site size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #4 and #5 which are similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in January and June 2020 for prices of \$520,000 and \$600,000 or for \$236.36 and \$274.35 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$501,347 or \$198.95 per square foot of living area, including land, which falls below the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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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