



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

APPELLANT: Lawrence & Gracie Osborne
DOCKET NO.: 20-08449.001-R-1
PARCEL NO.: 07-07-405-021

The parties of record before the Property Tax Appeal Board are Lawrence & Gracie Osborne, 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: \$59,290
IMPR.: \$112,070
TOTAL: \$171,360

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 brick exterior construction with 2,934 square feet of living area.¹ The dwelling was constructed in 1993. Features of the home include a basement with 1,027 square feet of finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has a 5,580 square foot site and is located on a golf course in Aurora, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located in the same neighborhood as the subject and within .60 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,755 to 3,136 square feet of living area. The dwellings were built from 1992 to 1998. Each comparable has a basement, central air

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

conditioning and a two-car garage. The comparables sold from January to September 2019 for prices ranging from \$395,000 to \$480,000 or from \$128.41 to \$160.16 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$139,445, which would reflect a market value of \$418,377 or \$142.60 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 \$171,360. The subject's assessment reflects a market value of \$513,054 or \$174.86 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 have the same assessment neighborhood code as the subject and were described as having sites that range in size from 5,580 to 8,847 square feet of land area, one of which is located on the golf course. The comparable dwellings are of frame and brick exterior construction, each having an unfinished basement, one or two fireplaces and a garage ranging in size from 440 to 576 square feet of building area. The board of review argued that the appellants' comparables #1, #3 and #4 are not located on the golf course and none of the appellants' comparables have finished basement area, like the subject.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on five comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,391 to 15,419 square feet of land area, two of which are on the golf course. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,951 to 3,256 square feet of living area. The dwellings were built from 1992 to 1995. The comparables each have a basement, two of which have either 734 to 1,000 square feet of finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 511 to 743 square feet of building area. The comparables sold from April 2018 to May 2020 for prices ranging from \$540,000 to \$602,000 or from \$169.81 to \$187.39 per square foot of living area, including land. The board of review also submitted 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.

In written rebuttal, counsel for the appellants contended that board of review comparables #2, #3, #4 and #5 are not comparable due to their remote 2018 sale dates. Furthermore, counsel contended board of review comparables #2 and #5 are 10% larger than the subject in dwelling size. In a rebuttal grid analysis, counsel suggested that the appellants' comparable sales #1, #2, #3 and #4, along with board of review comparable sale #1 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 nine suggested comparable sales for the Board's consideration. The Board has given less weight to board of review comparables #2, #3, #4 and #5 due to their sale dates occurring in 2018, less proximate in time to the lien date at issue than the other comparable sales in the record and, are thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellants' comparables and board of review comparable #1. The Board finds these six comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds four of the five comparables are not located on the golf course like the subject, the appellants' comparables lack finished basement area, a feature of the subject and board of review comparable #1 has a larger site size than the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from January 2019 to May 2020 for prices ranging from \$395,000 to \$553,000 or from \$128.41 to \$187.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$513,054 or \$174.86 per square foot of living area, including land, which falls within the range established by the 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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