



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

APPELLANT: Braman & Venus Miranda
DOCKET NO.: 20-08461.001-R-1
PARCEL NO.: 05-28-304-007

The parties of record before the Property Tax Appeal Board are Braman & Venus Miranda, 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: \$43,550
IMPR.: \$165,390
TOTAL: \$208,940

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 3,669 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 462 square foot 2-car garage. The property has an approximately 11,531 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 0.69 of a mile from the subject property. The comparables have sites that range in size from 10,624 to 17,125¹ square feet of land area and are improved with two-story dwellings of frame or frame and masonry

¹ The board of review submitted copies of the property record cards for the appellants' comparables which contained additional property details omitted from the appellants' submission.

exterior construction that range in size from 3,301 to 3,894 square feet of living area. The dwellings were built from 1986 to 1990. Each comparable has an unfinished basement, central air conditioning, one fireplace and a 2-car garage ranging in size from 462 to 552 square feet of building area. The properties sold from March 2019 to June 2020 for prices ranging from \$515,000 to \$565,000 or from \$145.09 to \$158.49 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$186,163 which reflects a market value of \$558,545 or \$152.23 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 \$208,940. The subject's assessment reflects a market value of \$625,569 or \$170.50 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 within 0.78 of a mile from the subject property. The comparables have sites that range in size from 10,000 to 22,781 square feet of land area and are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 3,323 to 4,043 square feet of living area. The homes were built from 1989 to 1992. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a 2-car to a 5-car garage ranging in size from 514 to 1,238 square feet of building area. The properties sold from March 2018 to January 2020 for prices ranging from \$580,000 to \$825,000 or from \$174.54 to \$204.06 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's comparables asserting comparables #1, #2, #3, #5 and #6 are not comparable to the subject due to a 10% larger dwelling size, a larger garage and/or a "Remote 2018 sale" date. Counsel submitted a grid with both parties' comparables along with a 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 12 comparable sales for the Board's consideration. The Board gives less weight to the appellants comparable #5 and #6 which are less similar in dwelling size when compared to the subject and other properties in the record. The Board gives less weight to board of review comparables #1, #2, #5 and #6 which differ from the subject in dwelling size, finished

basement area, garage size and/or sold in 2018, less proximate to the January 1, 2020 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellants' comparables #1, #2, #3 and #4 along with board of review comparables #3 and #4 which are more similar to the subject in location, age, design, dwelling size and other features. These best comparables sold from March 2019 to April 2020 for prices ranging from \$530,000 to \$645,000 or from \$145.09 to \$180.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$625,569 or \$170.50 per square foot of living area, including land, which falls within 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 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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