



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

APPELLANT: Amanda Southwell
DOCKET NO.: 20-08464.001-R-1
PARCEL NO.: 05-11-101-010

The parties of record before the Property Tax Appeal Board are Amanda Southwell, 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 **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: \$34,630
IMPR.: \$75,390
TOTAL: \$110,020

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 ranch style dwelling of frame exterior construction with 1,120 square feet of living area. The dwelling was constructed in 1957. Features of the home include a basement with finished area, central air conditioning and a 440 square foot garage. The property has an approximately 9,596 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 comparable sales located within 0.91 of a mile from the subject property. The comparables are improved with ranch style dwellings ranging in size from 988 to 1,273 square feet of living area. The dwellings were built from 1954 to 1962. Each comparable has a basement with finished area and a garage ranging in size from 312 to 480 square feet of building area. Two of the comparables have central air conditioning. The

properties sold from February 2019 to May 2020 for prices ranging from \$125,000 to \$273,000 or from \$114.47 to \$276.32 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$72,065 which reflects a market value of \$216,217 or \$193.05 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 \$110,020. The subject's assessment reflects a market value of \$329,401 or \$294.11 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 a Comparable Report containing supplemental property details for the appellant's comparable properties. The board of review reported the appellant comparables have sites that range from 7,613 to 28,271 square feet of land area, four of the comparables have either one or two fireplaces and three of the comparables have central air conditioning.

In response to the appellant's comparables, the board of review submitted a brief contending comparable #1 was a sale between related parties, comparable #2 was a relocation sale, comparable #3 is located 4.6 miles from the subject and had not been advertised for sale, comparable #4 sold twice in the same month, comparable #5 was sold in "as is" condition and that comparable #6 is located in an unincorporated area of Glen Ellyn. In support of these contentions, the board of review submitted copies of PTAX-203 Real Estate Transfer Declarations (RETD) and listing information. Finally, the board of review argued the subject's February 2018 sale for \$350,000 was the "only true indicator of market value."

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.62 of a mile from the subject property. The comparables have sites that range in size from 7,795 to 9,111 square feet of land area and are improved with ranch style dwellings of frame, masonry or frame and masonry exterior construction that range in size from 899 to 1,442 square feet of living area. The homes were built from 1926 to 1956. Each comparable has a basement, with three having finished area. Five comparables have central air conditioning, two dwellings each have one fireplace and each comparable has a garage ranging in size from 220 to 552 square feet of building area. The properties sold from June 2019 to August 2020 for prices ranging from \$280,000 to \$511,575 or from \$307.48 to \$373.96 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, counsel for the appellant critiqued the board of review's evidence contending comparables #1, #2 and #3 are not comparable properties due to differences from the subject in age, dwelling size and/or lack of finished basement area. Counsel argued board of review comparable #3 had not been advertised for sale and therefore is not a comparable property. In support of this argument, counsel submitted a copy of the RETD which disclosed the property had not been advertised for sale and was a sale between related parties. Counsel also submitted two rebuttal grids, one with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 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 appellant comparables #1 and #3 together with board of review comparable #3 which, based on information contained in their respective RETD, do not reflect arm's length transactions, which was not refuted by either of the parties.

The Board also gives less weight to appellant comparable #4, which sold twice on April 21, 2020 for \$270,000 and \$273,000 where the sale with the higher price was not advertised for sale as reported in the RETD. The Board gives less weight to appellant comparable #5 which was sold in "as is" condition and advertised as a "shell" in the listing information submitted by the board of review. Lastly, the Board gives less weight to the board of review comparables #2 and #6 which differ from the subject in age and/or dwelling size.

With respect to the subject's February 2018 sale for a price of \$350,000, the Board finds this sale occurred nearly two years prior to the January 1, 2020 assessment date at issue and is dated. Therefore, the Board gives little weight the subject's 2018 sale.

The Board finds the best evidence of market value to be appellant comparables #2 and #6 along with board of review comparables #1, #4 and #5 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from February 2019 to May 2020 for prices ranging from \$237,500 to \$382,500 or from \$209.44 to \$360.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$329,401 or \$294.11 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 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:

May 16, 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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