



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

APPELLANT: George Jose & Rini George
DOCKET NO.: 20-08472.001-R-1
PARCEL NO.: 08-28-417-121

The parties of record before the Property Tax Appeal Board are George Jose & Rini George, 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: \$58,970
IMPR.: \$152,750
TOTAL: \$211,720

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 part two-story and part one-story dwelling of frame exterior construction with 3,413 square feet of living area.¹ The dwelling was constructed in 2013. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 702 square foot garage. The property has a 12,183 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within .66 of a mile from the subject property, none of which have the same assessment neighborhood code as the subject. No site sizes were provided for the comparables. The comparables are improved with two-story dwellings ranging in size from 3,509 to 3,953 square feet of living area. The dwellings were

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

built in 2001 or 2002. The comparables each have a basement, three of which have finished area. Each comparable has a garage ranging in size from 627 or 948 square feet of building area. The comparables sold from April 2019 to May 2020 for prices ranging from \$452,500 to \$630,000 or from \$128.95 to \$159.37 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$167,305, which would reflect a market value of \$501,965 or \$147.07 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 \$211,720. The subject's assessment reflects a market value of \$633,892 or \$185.73 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 two separate grid analyses, one that lists the appellants' comparables and one that lists the township assessor's comparables. The appellants' comparable dwellings were described as part two-story and part one-story design with frame exterior construction, central air conditioning and one or two fireplaces.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on five comparable sales, none of which have the same assessment neighborhood code as the subject. Three comparables are located from .81 to 2.04 miles from the subject property. Four comparables have sites that range in size from 12,725 to 20,147 square feet of land area. No site size was provided for comparable #4. The comparables are improved with two-story or part two-story and part one-story dwellings of frame or frame and brick exterior construction ranging in size from 3,253 to 3,430 square feet of living area. The dwellings were built from 1986 to 2018. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 400 to 708 square feet of building area. The comparables sold from March 2019 to July 2020 for prices ranging from \$640,000 to \$692,500 or from \$187.32 to \$212.12 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 comparable #1 is not comparable to the subject due to its different style and unfinished basement. Counsel also contended that board of review comparables #2, #3, #4 and #5 are not comparable since they are located from almost 1.5 miles to 2 miles from the subject property. Furthermore, board of review comparable #2 is a different style and 27 years older than the subject dwelling and board of review comparables #3 and #4 have unfinished basements. The appellants provided a location map depicting the locations of both parties comparables in relation to the subject and indicated board of review comparables #3 and #4 are located 1.45 and 1.47 miles from the subject, respectively. In a rebuttal grid analysis, counsel suggested that the appellants' comparables #1, #2 and #4 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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables #4 and #5 due to their larger dwelling sizes when compared to the subject. The Board has given reduced weight to board of review comparables #1, #2 and #5 due to their dwelling ages being 16 to 27 older than the subject dwelling.

The Board finds the best evidence of market value to be the appellants' comparable sales #1, #2 and #3, along with board of review comparables #3 and #4, which are similar to the subject in design, dwelling size and some features. However, the Board finds the appellants' comparables are more similar to the subject in location but have somewhat older dwelling ages, while the board of review comparables are more similar to the subject in age but are located more than a mile away from the subject. Nevertheless, these five comparables sold from April 2019 to July 2020 for prices ranging from \$452,500 to \$645,000 or from \$128.95 to \$193.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$633,892 or \$185.73 per square foot of living area, including land, which falls within the range established by the best comparables 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:

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

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