



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

APPELLANT: Destinee Huyvaert
DOCKET NO.: 20-08477.001-R-1
PARCEL NO.: 03-05-305-006

The parties of record before the Property Tax Appeal Board are Destinee Huyvaert, 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 ***a reduction*** 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: \$51,700
IMPR.: \$80,230
TOTAL: \$131,930

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 two-story dwelling of vinyl siding and brick exterior construction with 2,248 square feet of living area.¹ The dwelling was constructed in 1977. Features of the home include a basement with finished area, central air conditioning and a two-car garage with 470 square feet of building area. The property has an approximately 9,900 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 27, 2020 for a price of \$395,000 or \$175.71 per square foot of living area, including land. The appellant's counsel reported that the subject property was purchased from the owner of record, the parties to the

¹ Some descriptive information of the subject was drawn from the Multiple Listing Service (MLS) data sheet provided by the appellant and/or the subject's property record card provided by the board of review

transaction were not related and the property was advertised using a realtor. The appellant submitted a copy of the Multiple Listing Service (MLS) listing sheet depicting the property had been on the market for 11 days. A copy of the Settlement Statement reflects the purchase price, the date of sale and identified the seller as Evelyn D. Razon. The Settlement Statement also disclosed that commissions were paid to one realty agency. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,370. The subject's assessment reflects a market value of \$426,257 or \$189.62 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, through the township assessor's office, submitted a spreadsheet with information on the subject and four comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,200 to 9,500 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,080 to 2,515 square feet of living area. The dwellings were built from 1908 to 1948. Each comparable has an unfinished basement, one comparable has central air conditioning, two comparables each have one fireplace and three comparables each have a garage ranging in size from 252 to 440 square feet of building area. The comparables sold from April 2019 to January 2020 for prices ranging from \$395,000 to \$453,000 or from \$180.12 to \$200.57 per square foot of living area, land included. The spreadsheet also indicated the subject property sold in May 2020 for a price of \$395,000 or \$175.71 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel asserted that since the board of review did not dispute the recent sale of the subject property or contest its validity, the board of review's evidence is neither responsive nor relevant to the basis of the appeal. Counsel requested a reduction in the subject's assessment to reflect the purchase price.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2020 for a price of \$395,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction, the appellants submitted a

copy of the MLS sheet indicating that the subject had been on the market for 11 days. Additionally, a copy of the Settlement Statement submitted by the appellant depicts commissions were paid to one realty agency. The Board finds the purchase price of \$395,000 is below the subject's estimated market value of \$426,257 as reflected by the assessment. On this record, the Board finds the board of review did not adequately present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Property Tax Appeal Board has given less weight to the board of review comparable sales due to their considerably older dwelling ages when compared to the subject. Moreover, these comparable sales do not overcome the subject's arm's length sale transaction. Based on this record the Board finds the subject property had a market value of \$395,000 as of January 1, 2020. Since market value has been determined the 2020 three-year average median level of assessment for DuPage County of 33.40% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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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