



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

APPELLANT: Lee & Portia Mandel
DOCKET NO.: 20-08479.001-R-1
PARCEL NO.: 08-26-400-001

The parties of record before the Property Tax Appeal Board are Lee & Portia Mandel, 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: \$56,020
IMPR.: \$3,950
TOTAL: \$59,970

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 geodesic dome dwelling of frame exterior construction with 2,302 square feet of living area.¹ The dwelling was constructed in 1986. Features of the home include a concrete slab foundation and central air conditioning. The property has an approximately 48,854 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on January 1, 2019 for a price of \$150,000 or \$65.16 per square foot of living area, including land. The appellants' 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 appellants submitted a copy of the Multiple Listing Service (MLS) listing sheet depicting the property had been on the market for 64 days. The MLS indicated that prior to the final purchase price of \$150,000, the subject property was originally listed on October 26, 2018 for an asking price of \$245,000 and subsequently reduced to an asking price of \$185,000. The listing sheet also stated "Sold as is, cash only. Home needs work and updating." A copy of the Settlement Statement reflects the purchase price, the date of sale and identified the sellers as SupCon International, Inc. The Settlement Statement also disclosed that commissions were paid to two realty agencies. Based on this evidence, the appellants 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 \$59,970. The subject's assessment reflects a market value of \$179,551 or \$78.00 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 information on one comparable sale located 2.42 miles from the subject property. The comparable has a site containing 41,541 square feet of land area and is improved with a geodesic dome dwelling of frame exterior construction containing 2,112 square feet of living area. The dwelling was built in 1983 and has central air conditioning and a 707 square foot garage. The property sold in January 2019 for a price of \$292,500 or \$138.49 per square foot of living area, land included.

The assessor contends the subject property was purchased in January 2019 for \$150,000 and at that time the home needed work and utilities were turned off. The assessor also contends that on May 30, 2019 a county building permit identified as #P49473 was issued for remodeling the exterior of the home for a cost of \$29,900. The assessor also provided a photograph of the subject dwelling that was purportedly take on June 22, 2020, as well as an untitled document that depicts a permit was issued on May 30, 2019, with respect to the subject property, to "re-roof dome house, add ventin cupola, cover ex skylights add 5 new skylights MV" for an estimated cost of \$29,900. The assessor asserted the subject's 2020 assessment reflects the purchase price plus the cost reported for exterior remodeling as shown in the building permit.

In written rebuttal, the appellants' 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 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.

As an initial matter regarding the contention that the subject property's exterior was rehabilitated due to its condition after the purchase, the Board finds the appellants failed to refute in rebuttal the contention that the subject dwelling was remodeled.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2019 for a price of \$150,000, plus the \$29,900 spent on improvements prior to the January 1, 2020 assessment date at issue, which equates to a market value of \$179,900. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by a Realtor and the property had been advertised on the open market with the Multiple Listing Service (MLS.) In further support of the transaction the appellants submitted a copy of the settlement statement and information from the subject's MLS revealing that the subject was marketed for 64 days. The Board finds the purchase price, plus the \$29,900 spent on improvements prior to the January 1, 2020 assessment date at issue is generally reflective of the subject's market value of \$179,551 as reflected by the assessment. The Board gives less weight to the board of review's comparable sale, since this comparable was not reported to be in the same condition as the subject. Moreover, one comparable sale does not overcome the subject's arm's length sale transaction. Based on this record, the Board finds the subject's estimated market value as reflected by the assessment is supported and 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

AGENCY

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