



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

APPELLANT: Lee & Cecilia Freitag
DOCKET NO.: 20-08481.001-R-1
PARCEL NO.: 03-34-218-050

The parties of record before the Property Tax Appeal Board are Lee & Cecilia Freitag, 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 ***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: \$57,150
IMPR.: \$143,700
TOTAL: \$200,850

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 brick exterior construction with 2,784 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include a basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 7,800 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .11 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,712 to 3,255 square feet of living area. The dwellings were built from 1996 to 2000. Each comparable has a

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

basement, central air conditioning, a fireplace and a garage containing 399 or 440 square feet of building area. The comparables sold from May² 2019 to May 2020 for prices ranging from \$565,000 to \$646,000 or from \$182.18 to \$222.91 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$193,314, which would reflect a market value of \$580,000 or \$208.33 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 \$213,390. The subject's assessment reflects a market value of \$638,892 or \$229.49 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 an assessment data sheet which lists the appellants' comparables and the township assessor's comparables. The appellants' comparables have sites that range in size from 6,435 to 9,000 square feet of land area and the dwellings have frame or frame and brick exteriors.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on five comparable sales with the same assessment neighborhood code as the subject. The board of review's comparable #4 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 7,800 to 9,000 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,310 to 2,960 square feet of living area. The dwellings were built from 1996 to 2018. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 418 to 483 square feet of building area. The comparables sold from April 2017 to July 2019 for prices ranging from \$560,000 to \$750,000 or from \$222.91 to \$253.38 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, as well as property record cards for the subject and both parties' comparables. Based on this evidence, board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #1, #2, #3 and #5 are not comparable due to their remote 2017 or 2018 sale dates. In addition, counsel argued that board of review comparable #3 is 17 years newer and 17% smaller in dwelling size when compared to the subject and board of review comparable #5 is 19 years newer than the subject. The appellants asserted that board of review comparable #4 is a duplicate comparable sale as it is the same as appellants' comparable sale #2. In a rebuttal grid analysis, counsel suggested that the appellants' comparable sales #1 and #2, which includes the common comparable, are the best comparable sales in the record and contended the subject's assessment should be reduced.

² The parties differ as to the sale date of the appellants' comparable #1, where the appellants reported a sale date of June 2019 and the board of review reported a sale date of May 2019. The Board finds the best evidence of the date of sale is found in the property record card presented by the board of review.

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

The record contains seven suggested comparable sales for the Board's consideration, as one sale is common to the parties. The Board has given less weight to the appellants' comparable #3 due to its larger dwelling size when compared to the subject. The Board has given reduced weight to board of review comparables #1, #2, #3 and #5 due to their sale dates occurring in 2017 or 2018, which are less proximate in time to the lien date at issue and are less likely to be indicative of the subject's market value as of January 1, 2020 given other sales available in the record. Furthermore, board of review comparables #3 and #5 differ from the subject in age and/or dwelling size.

The Board finds the best evidence of market value to be the parties' two remaining comparable sales, which includes the parties' common sale. The Board finds these comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. The comparables sold in May and July 2019 for prices of \$565,000 and \$646,000 or for \$208.33 and \$222.91 square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$638,892 or \$229.49 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall market value but greater than the comparables on a price per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is justified.

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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