



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

APPELLANT: Kevin McAndrew
DOCKET NO.: 20-08494.001-R-1
PARCEL NO.: 03-14-401-016

The parties of record before the Property Tax Appeal Board are Kevin McAndrew, 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: \$27,400
IMPR.: \$61,260
TOTAL: \$88,660

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 frame exterior construction with 2,848 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning and a 462 square foot garage. The property has an approximately 7,500 square foot site and is located in Bensenville, 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 September 10, 2020 for a price of \$266,000.¹ The appellant partially completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject

¹ The Board finds the subject property sold on September 10, 2020 as reported in the settlement statement submitted by the appellant despite Section IV reporting the sale date as August 29, 2020.

property was sold by the owner of record and was advertised with a sign, on the internet and/or at auction with an unreported marketing period. The settlement statement reported commissions were paid to both listing and selling real estate agents, where the appellant, who purchased the subject property was also identified as the selling agent. Based on this evidence, the appellant requested the subject's assessment be reduced 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 \$114,690 which reflects a market value of \$343,383 or \$120.57 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 submitted information on seven comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,700 to 12,750 square feet of land area and are improved with two-story dwellings of frame, brick or brick and frame exterior construction that range in size from 1,849 to 2,638 square feet of living area. The homes were built from 1900 to 2005. Six comparables have a basement, with one having finished area. Two dwellings have central air conditioning and two comparables each have one fireplace. Each comparable has a garage ranging in size from 400 to 960 square feet of building area. The properties sold from June 2019 to November 2020 for prices ranging from \$242,000 to \$360,000 or from \$111.89 to \$153.28 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, the appellant's attorney argued the board of review did not dispute the recent sale of the subject property nor provide any evidence that the sale lacked the elements of an arm's length transaction. Counsel contended that the board of review's comparable sales evidence was neither responsive nor relevant to the basis of the appellant's appeal and should therefore be given no weight and argued that the recent sale price of the subject property is the best evidence of fair market value.

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 September 2020, nine months after the January 1, 2020 valuation date, for a price of \$266,000. 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 had been advertised with a sign, online and/or at auction. The appellant submitted a copy of the settlement statement which disclosed commissions were paid to real estate professionals. The Board finds first that the board of review did not present any evidence challenging the arm's

length nature of the transaction. The Board also finds the board of review comparable sales evidence does not overcome the recent sale evidence of the subject property. The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue of whether the assessment is reflective of market value. Korzen v. Belt Railway co. of Chicago, 37 Ill.2d 158 (1967) The Board finds the purchase price is below the market value reflected by the assessment. Based on this record the Board finds the subject property is overvalued and a reduction in the subject's assessment, commensurate with the request, is warranted.²

² The Board recognizes an assessment practice in DuPage County to round assessments to the nearest \$10.00 increment and will apply this practice herein.

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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