



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

APPELLANT: Nancy & Mark Timko
DOCKET NO.: 20-08699.001-R-1
PARCEL NO.: 09-36-405-004

The parties of record before the Property Tax Appeal Board are Nancy & Mark Timko, 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: \$81,100
IMPR.: \$109,940
TOTAL: \$191,040

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 2-story dwelling of frame and brick exterior construction with 3,001 square feet of living area.¹ The dwelling was constructed in 1978. Features of the home include an unfinished basement, one fireplace, and a garage containing 513 square feet of building area. The property has a 19,425 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located within 0.48 of a mile from the subject property, each of which are in the subject's assessment neighborhood. The comparables are improved with 2-story dwellings of frame and brick exterior construction ranging in size from

¹ Details not reported by the appellants were drawn from the evidence presented the board of review.

2,729 to 3,252 square feet of living area.² The homes were built from 1973 to 1984 with comparable #2 having an effective year built of 1980. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 602 square feet of building area. The parcels range in size from 12,400 to 19,425 square feet of land area. The comparables sold from January 2019 to September 2020 for prices ranging from \$405,000 to \$517,500 or from \$125.15 to \$174.06 per square foot of living area, land included. Based on this evidence, the appellants requested a reduced assessment of \$161,327, for an estimated market value of \$484,029 or \$161.29 per square foot of living area, land included, when applying 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 \$191,040. The subject's assessment reflects a market value of \$571,976 or \$190.60 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, including a grid analysis and property record cards, on four comparable sales located from 0.04 of a mile to 1.13 miles from the subject property, two of which are in the subject's assessment neighborhood. The comparables are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 2,690 to 3,446 square feet of living area. The dwellings were built from 1978 to 2005. Each dwelling has an unfinished basement, central air conditioning, from one to three fireplaces, and a garage ranging in size from 567 to 1,015 square feet of building area. The parcels range in size from 13,125 to 20,500 square feet of land area. The comparables sold from August 2018 to July 2020 for prices ranging from \$533,000 to \$769,900 or from \$183.98 to \$229.27 per square foot of living area, land included.

The board of review evidence also included a supplemental report and property record cards which contained property characteristics for the appellant's comparables, some of which was not disclosed by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants critiqued the board of review's four suggested comparable sales for sale dates, location, and dwelling size. The appellants provided a grid analysis of both parties' comparables and a map with a table illustrating the location of the parties' comparables in relation to the subject. Based on the evidence presented, the appellants' counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

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

² Details not reported by the appellants were drawn from the property record cards submitted by the board of review.

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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #5 which has finished basement area, which is not a feature of the subject. The Board also gives less weight to board of review's comparables #1, #2, and #4 which differ from the subject in location, age and/or have sale dates in 2018 which are less proximate in time to the subject's January 1, 2020 assessment date than the other comparables in the record.

The Board finds the best evidence of market value to be the appellants' comparables #1 through #4, and #6 as well as board of review comparable #3 which are similar to the subject in location, design, age, dwelling size, and some features. The properties sold from January 2019 to September 2020 for prices ranging from \$405,000 to \$650,000 or from \$125.15 to \$207.40 per square foot of living area, land included. The subject's assessment reflects a market value of \$571,976 or \$190.60 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on the record, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

June 27, 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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