



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

APPELLANT: Bryan Tennant
DOCKET NO.: 21-06608.001-R-1
PARCEL NO.: 05-20-101-054

The parties of record before the Property Tax Appeal Board are Bryan Tennant, the appellant, by Mary Kate Gorman, attorney at law, in Chicago, 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: \$30,370
IMPR.: \$37,110
TOTAL: \$67,480

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 2021 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 is improved with a one-story dwelling of frame construction containing 912 square feet of living area. The dwelling was built in 1951 and is approximately 70 years old. Features of the property include central air conditioning, one bathroom, and a detached garage with 280 square feet of building area.¹ The property has a 9,677 square foot site and is in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings of frame construction that have either 736 or 1,036 square feet of living area. The homes were built in 1950 or 1955 and are either 66 or 71 years old. Each comparable has central air conditioning,

¹ The appellant describes the subject dwelling as having central air conditioning. A copy of the subject's property record card submitted by the board of review disclosed the home is not being described as having central air conditioning, however, in its written submission the board of review stated the subject property has air conditioning.

one bathroom, and a garage with either 276 or 308 square feet of building area. Two comparables have one fireplace. These properties have sites ranging in size from 7,316 to 7,396 square feet of land area and are located within one mile of the subject property. The sales occurred from January 2020 to October 2020 for prices of either \$192,500 or \$193,000 or from \$185.81 to \$262.33 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$64,216.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,480. The subject's assessment reflects a market value of \$201,855 or \$221.33 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one-story dwellings of frame construction that range in size from 816 to 1,170 square feet of living area. The homes were built from 1950 to 1957. Four comparables have central air conditioning, two comparables have one fireplace and each comparable has a 1-car or 2-car garage ranging in size from 264 to 704 square feet of building area. The comparables have sites ranging in size from 7,236 to 15,724 square feet of land area and are located within .84 of a mile from the subject property. The sales occurred from June 2019 to November 2020 for prices ranging from \$200,200 to \$292,500 or from \$223.21 to \$250.00 per square foot of living area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparable sales as well as board of review comparable sales #1 and #2. These comparables have homes similar to the subject age, have sites relatively similar to the subject in land area, and sold proximate in time to the assessment date at issue. The dwellings range in size from 736 to 1,073 square feet of living area and bracket the size of the subject dwelling. These properties sold for prices ranging from \$192,500 to \$239,500 or from \$185.81 to \$262.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,855 or \$221.33 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record. The Board gives less weight to board of comparables #3, #4 and #5 as these properties sold in June and August 2019, not as proximate in time to the assessment date as the best comparables found herein. Additionally, board of review comparable #5 has a home significantly larger than the subject dwelling and a site approximately 62% larger than the subject property. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not 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:

November 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bryan Tennant, by attorney:
Mary Kate Gorman
Attorney at Law
10644 South Western Avenue
Chicago, IL 60643

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187