



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

APPELLANT: John & Cassandra Piltaver
DOCKET NO.: 21-06820.001-R-1
PARCEL NO.: 06-09-104-008

The parties of record before the Property Tax Appeal Board are John & Cassandra Piltaver, the appellants; 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: \$36,510
IMPR.: \$90,490
TOTAL: \$127,000

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 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 consists of a 1.5-story dwelling of brick and frame exterior construction with 1,878 square feet of living area. The dwelling was built in 1977. Features of the home include an unfinished basement, central air conditioning and a 704 square foot 3-car garage. The property has an approximately 19,998 square foot site and is located in Lombard, York Township, DuPage County.

The appellants' appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of these arguments, the appellants submitted a grid analysis and printouts from the York Township website with information on eight comparables located in the same neighborhood code as the subject and where four of the comparables are located within 1.0 mile of the subject property. The comparables have sites that range in size from 7,224 to 20,723

square feet of land area and are improved with 1.5-story dwellings of frame and brick/stone or frame and aluminum/vinyl exterior construction that range in size from 1,096 to 1,992¹ square feet of living area. The dwellings were built from 1915 to 1959. Six comparables have an unfinished basement. Four comparables have central air conditioning and seven comparable have a 1-car to a 3-car garage. The comparables sold from May 2018 to October 2020 for prices ranging from \$207,000 to \$305,000 or from \$132.03 to \$237.14 per square foot of living area, land included. The comparables have improvement assessments that range from \$48,770 to \$75,100 or from \$26.53 to \$53.64 per square foot of living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$87,000. The requested assessment reflects a total market value of \$261,026 or \$138.99 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$50,490 or \$26.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,670. The subject's assessment reflects a market value of \$414,807 or \$220.88 per square foot of living area, including land, when applying the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$102,160 or \$54.40 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on one comparable sale located in the same assessment neighborhood code as the subject property. The comparable has a site with 7,800 square feet of land area and is improved with a 1.5-story dwellings of frame and brick/stone exterior construction with 1,653 square feet of living area built in 1959. The dwelling has an unfinished basement, central air conditioning and a 2-car garage. The property sold in June 2019 for \$402,000 or \$243.19 per square foot of living area, land included.

On equity grounds, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 1.5-story dwellings of frame and brick/stone or frame and aluminum/vinyl exterior construction that range in size from 1,500 to 1,753 square feet of living area. The homes were built from 1925 to 1960. Each comparable has a basement, with one having finished area. The homes have central air conditioning and either a 1-car or a 2-car garage. One home has a fireplace. The comparables have improvement assessments ranging from \$84,410 to \$100,870 or from \$51.06 to \$57.86 per square foot of living area.

The board of review submitted comments contending the subject property has been completely updated and is in above average in condition. In support of this contention, the board of review submitted interior and exterior photographs of the subject property along with a description of the subject from an online real estate website which depicts the property as having a new roof,

¹ The Board finds the best description of dwelling size for the appellants' s comparable #1 was found in its property record card, submitted by the board of review, which reported the dwelling size of 1,680 was revised to 1,992 in 2021.

windows, gutters, flooring, kitchen and remodeled bathrooms. The board of review noted the subject sold in 2018 for a sale price of \$416,000. The board of review critiqued the appellants' comparables arguing the comparable properties are not similar in size when compared to the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend, in part, 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.

With respect to the overvaluation argument, the parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #6 and #8 along with board of review comparable #1 which sold in 2018 or 2019, less proximate to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to the appellants' comparables #3, #4, #5 and #7 which are substantially smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparables #1 and #2 which sold proximate to the assessment date at issue and are similar to the subject in location, design, dwelling size and some features, although they present varying degrees of similarity in age, site size and foundation type relative to the subject. These two best comparable sales sold in June and October 2020 for prices of \$263,000 and \$305,000 or for \$132.03 and \$171.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$414,807 or \$220.88 per square foot of living area, including land, which falls above the range established by the two best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is justified.

The appellants also contend assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity 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:

April 18, 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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