



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

APPELLANT: Eric Workman
DOCKET NO.: 21-06895.001-R-1
PARCEL NO.: 07-13-106-010

The parties of record before the Property Tax Appeal Board are Eric Workman, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$86,200
IMPR.: \$240,430
TOTAL: \$326,630

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 consists of a 2.5-story dwelling of brick and frame exterior construction with 3,980 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace,¹ and a 2-car garage. The property has an 8,261 square foot site and is located in Naperville, Naperville 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, together with an MLS listing sheet associated with each comparable sale. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 6,403 to 9,583 square

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review which were not refuted by the appellant in any rebuttal filing.

feet of land area and are improved with 2.5-story homes of frame or brick and frame construction ranging in size from 4,000 to 4,996 square feet of living area. The dwellings were built from 2001 to 2005. Each home has a basement, two of which have a finished area. Each home also has central air conditioning, one or two fireplaces,² and a 2-car or a 3-car garage. The comparables sold from May 2018 to October 2020 for prices ranging from \$925,000 to \$1,225,000 or from \$194.70 to \$245.20 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$326,630. The subject's assessment reflects a market value of \$977,057 or \$245.49 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, where comparable #5 is actually the sale of the subject property. The board of review also submitted a map depicting the locations of both parties' comparables in relation to the subject, along with their property record cards. The four actual comparable properties³ are located within the same assessment neighborhood code as the subject property. They have parcels ranging in size from 7,052 to 12,197 square feet of land area and are improved with 2-story or 2.5-story homes of frame or brick and frame construction ranging in size from 3,885 to 4,018 square feet of living area. The dwellings were built from 2005 to 2019. Each home has a basement, three with finished area. Each home also has central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from April 2019 to June 2020 for prices ranging from \$1,240,000 to \$1,342,500 or from \$246.23 to \$341.06 per square foot of living area, including land. The board of review through the township assessor argued that the subject sold in 2018 for a price of \$980,000 (which is higher than its current market value as reflected by the assessment).

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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.

² Additional details regarding these comparables not reported by the appellant are found in their property record cards presented by the board of review.

³ While the board of review submitted the subject as a comparable #5, the record reveals the subject sold in June 2018 for \$980,000 or \$246.23 per square foot of living area, including land.

The record contains a total of seven comparable sales for the Board's consideration along with board of review sale #5, the June 2018 sale of the subject property. The Board gives less weight to the appellant's comparable #2, along with board of review comparables #3 and #4, and the subject sale #5, which each sold seventeen months or longer from the January 1, 2021 assessment date at issue indicating that these more remote dates of sale are less likely to be indicative of the subject's value as of lien date at issue. The Board also gives less weight to appellant's comparables #1 and #3 which are significantly larger in dwelling size relative to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are most similar to the subject in location, dwelling size, lot size, and most features. The Board recognizes that both of these comparables are newer in age relative to the subject dwelling and comparable #1 has a larger garage than the subject and a finished basement area which the subject lacks, suggesting that adjustments would be necessary to make these comparables more equivalent to the subject. These two most similar comparables sold in November 2019 and June 2020 for prices of \$1,325,000 and \$1,342,500 or for \$341.06 and \$339.70 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$977,057 or \$245.49 per square foot of living area, including land, which is below the best comparable sales in this record both in terms of overall value and on a price per square foot of living area basis. Additionally, the subject's current assessment reflects a market value that is lower than the subject's June 2018 sale for a price of \$980,000. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, 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: January 16, 2024



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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