



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

APPELLANT: John Lamb
DOCKET NO.: 21-06983.001-R-1
PARCEL NO.: 06-01-322-012

The parties of record before the Property Tax Appeal Board are John Lamb, the appellant; 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: \$87,900
IMPR.: \$145,520
TOTAL: \$233,420

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 two-story dwelling of brick, masonry or stone exterior construction with 2,834 square feet of living area. The dwelling was constructed in 1949. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 276 square foot garage and a 222 square foot three season room. The property has an approximately 8,635 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.35 of a mile from the subject property. The comparables have sites that range in size from 7,500 to 12,350 square feet of land area and are improved with two-story dwellings of that have a combination of frame, aluminum, vinyl, stucco, Dryvit, brick or stone exterior construction that range in size from

2,628 to 4,177 square feet of living area.¹ The dwellings were built from 1916 to 2021. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning and a garage ranging in size from 441 to 720 square feet of building area. Five comparables have either one or two fireplaces. The properties sold from January 2018 to October 2020 for prices ranging from \$365,000 to \$780,000 or from \$87.38 to \$224.51 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$200,000 which reflects a market value of \$600,060 or \$211.74 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 \$233,420. The subject's assessment reflects a market value of \$698,235 or \$246.38 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 three comparable sales located within 0.27 of a mile from the subject property. The comparables have sites that range in size from 9,500 to 19,000 square feet of land area and are improved with two-story dwellings with a combination of stucco, Dryvit, brick, masonry or stone exterior construction that range in size from 2,510 to 2,962 square feet of living area. The homes were built from 1911 to 1928. Each comparable has a basement, with two having finished area. Each dwelling has one or two fireplaces and a garage ranging in size from 278 to 660 square feet of building area. The properties sold from August 2019 to November 2020 for prices ranging from \$635,000 to \$755,000 or from \$252.99 to \$258.74 per square foot of living area, land included.

The board of review, through the York Township Assessors Office, critiqued appellant comparables #1 and #3 as having high traffic locations. In support of this contention, the township submitted a plat map depicting these parcels' proximity to St. Charles Road which the township assessor described as a major throughfare. With respect to appellant comparable #6, the township assessor indicated the property was sold and the existing home was torn down. The parcel was subsequently improved with a newly constructed home completed in 2021. Lastly, the township assessor commented that there appeared to be a technical error in reporting central air conditioning between information in the property record cards and the grid analyses, noting that the property record card data appeared to be correct. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

¹ The Board finds the best description of the appellant's comparables was found in the property record cards for each property which were submitted by the board of review.

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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #5 which sold in 2018, less proximate to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to appellant comparable #4 which is substantially larger in dwelling size when compared to the subject and to appellant comparable #6 which the township assessor reported had the dwelling torn down after its October 2020 sale, a fact that was not refuted by the appellant.

The Board finds the best evidence of market value to be appellant comparable #3 along with the board of review comparables which sold proximate to the assessment date at issue and are more similar to the subject in location, design, dwelling size and some features. These comparables sold from April 2019 to November 2020 for prices ranging from \$590,000 to \$755,000 or from \$224.50 to \$258.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$698,235 or \$246.38 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's a reduction in the subject's 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:

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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