



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

APPELLANT: Victor Pohlot
DOCKET NO.: 21-06987.001-R-1
PARCEL NO.: 05-07-205-005

The parties of record before the Property Tax Appeal Board are Victor Pohlot, 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: \$36,860
IMPR.: \$216,220
TOTAL: \$253,080

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 cedar and stone¹ exterior construction with 3,828 square feet of living area. The dwelling was constructed in 2007.² Features of the home include an unfinished basement, central air conditioning, a fireplace and a four-car garage containing 1,054 square feet of building area. The property has a 21,914 square foot site and is located 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 located from 100 feet to one mile

¹ The appellant described the subject dwelling with cedar and stone exterior construction which was further supported by the photographic evidence presented by the parties.

² The record contains conflicting data from the appellant with respect to when the subject dwelling was built. The Board finds the subject's property record card presented by the board of review contains the best evidence of the construction year of the subject dwelling.

from the subject property, one of which has the same assessment neighborhood code as the subject. Two comparables are located in Wheaton and one comparable is located in Winfield. The appellant reported that the comparables have sites that range in size from 13,294 to 20,017 square feet of land area. According to the appellant, the comparables consist of two-story dwellings of cedar or brick and cedar exterior construction ranging in size from 3,173 to 3,486 square feet of living area. The dwellings were built from 1992 to 2003. The comparables each have a basement with finished area, one of which is an English style. Each comparable has central air conditioning, a fireplace and a two-car or a three-car garage, two of which contain 525 or 714 square feet of building area. The appellant reported that comparable #1 has a pool, hot tub and storage barn. The comparables sold from May 2001 to October 2021 for prices ranging from \$545,000 to \$635,000 or from \$174.99 to \$200.13 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$215,569, which would reflect a market value of \$646,772 or \$168.96 per square foot of above ground living area, including land, when using 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 \$253,080. The subject's assessment reflects a market value of \$757,045 or \$197.77 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.

The board of review submitted a spreadsheet which lists the appellant's comparables and the township assessor's comparables. The board of review also provided property record cards for the subject and both parties' comparables, along with a location map depicting the locations of the parties' comparables in relation to the subject property. The board of review reported the appellant's comparable #1 has a sale date of May 2021. The appellant's comparables #2 and #3 have reported site sizes of 14,149 and 13,294 square feet of land area, dwelling sizes of 3,441 and 3,049 square feet of living area and sold for prices of \$177.27 and \$178.75 per square foot of living area, including land, respectively.³

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three comparable sales located in Wheaton and from .03 to .72 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 20,010 to 23,182 square feet of land area. The comparables are improved with two-story dwelling of frame or masonry exterior construction ranging in size from 3,173 to 4,003 square feet of living area. The dwellings were built from 2003 to 2019. The board of review reported that each comparable has a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a two-car or a three-car garage ranging in size from 714 to 812 square feet of building area. The comparables sold from June 2019 to May 2021 for prices ranging from \$635,000 to \$765,000 or from \$191.11 to \$231.70 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

³ The Board finds the best descriptions of the appellant's comparables, including date of sale are found in the property record cards provided by the board of review.

In written rebuttal, the appellant critiqued the comparables submitted by the board of review. The appellant contended that board of review comparables #2 and #3 are located more than a half mile away from the subject property and both homes sold in 2019. The appellant submitted photographs of the neighbor's backyard which depicts an above ground swimming pool and a structure that the appellant contends is likely used for storage. The appellant also provided a copy of the 2022 assessment appeal filed with the DuPage County Board of Review, which includes information on an additional home in the subject's neighborhood that was not included with the original appeal petition. Based on this evidence the appellant requested a reduction in 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.

As an initial matter regarding the appellant's rebuttal, the board finds the rebuttal evidence contained a new comparable property that was not previously submitted by the appellant. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the additional comparable sale submitted by the appellant with his rebuttal argument.

The record contains five suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in site size, dwelling size, age and/or features. Nevertheless, the Board has given reduced weight to the appellant's comparable #3 due to its older dwelling age when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #3 due to its newer dwelling age when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2, along with board of review comparable sales #1 and #2, which includes the common comparable. However, the Board finds these three comparables are inferior to the subject due to their smaller site sizes, older dwelling ages and smaller garages. Additionally, two comparables have considerably smaller dwelling sizes when compared to the subject. The Board recognizes board of review comparable #2 has a somewhat dated sale date, but also finds this property is most similar to the subject in dwelling size and age. These three comparables sold from June 2019 to October 2021 for prices ranging from \$610,000 to \$765,000 or from \$177.27 to \$200.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$757,045 or \$197.77 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this record and after

considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

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

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

APPELLANT

Victor Pohlott
26W352 Grand Avenue
Wheaton, IL 60187

COUNTY

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