



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

APPELLANT: David and June Nelson
DOCKET NO.: 21-06998.001-R-1
PARCEL NO.: 04-34-105-006

The parties of record before the Property Tax Appeal Board are David and June Nelson, 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: \$23,260
IMPR.: \$46,240
TOTAL: \$69,500

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 parties appeared before the Property Tax Appeal Board on August 28, 2023 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated June 8, 2023. Appearing were the appellants David and June Nelson, and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Peggy Powell, Deputy Township Assessor for Winfield Township.

The subject property consists of a one-story dwelling of frame and vinyl siding exterior construction with 1,112 square feet of above grade living area.¹ The dwelling was constructed in 1972. Features of the home include a basement with finished area, central air conditioning and an 840 square foot garage. The property has an approximately 16,980 square foot site with

¹ The Board finds the best description of the subject's dwelling size was found in the Winfield Township Property Information sheet, submitted by the appellants, which contains a sketch of the subject with measurements.

private water and septic sewer and is located in a Warrenville, Winfield Township, an unincorporated area of DuPage County.

The appellants' appeal is based on both overvaluation and assessment inequity with respect to the subject's land assessment. The subject's improvement assessment was not challenged.

In support of the overvaluation argument, the appellants submitted information on five properties with comparable sales information which are located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 16,980 to 25,470 square feet of land area and are improved with 1-story, 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 700 to 2,805 square feet of living area. The dwellings were built from 1929 to 1996. Three comparables have a basement with one having finished area. Two dwellings have central air conditioning, three homes each have one fireplace and each comparable has a garage ranging in size from 360 to 1,299 square feet of building area. The properties sold from July 2018 to December 2021 for prices ranging from \$55,000 to \$406,500 or from \$39.74 to \$200.76 per square foot of living area, land included.

The appellants provided detailed background information on neighborhood comparable sales as they stated that they have lived in the subject property for over 30 years. With respect to their comparable #1, the appellants stated that this property is located across the street from the subject and has been vacant for a number of years. Mr. Nelson expressed concern that a delinquent property will detract from the value of his home. The appellants' asserted that their comparable #2, was sold to a corporate contractor for \$140,000. The property was then updated and subsequently resold three months later for \$260,000. The appellants' asserted that no permits were issued for any of the upgrades at this property. With respect to the appellants' comparable #3, Mr. Nelson contended this property was purchased by a trust for \$55,000 in July 2018 and after approximately two years of remodeling work was sold to a family member (daughter and son-in-law) in May 2021 for a price of \$307,000. The appellants commented that their comparable #5 is the nicest, newest, most up to date home in the neighborhood which sold for a per square foot price below the subject's per square foot of market value based on assessment. Ultimately, the Nelson's argued that the subject's assessment reflects values of area home sales for properties that have been substantially updated while their home has no improvements that are less than 20 years old.

As an alternate basis of the appeal, the appellants contend assessment inequity with respect to the subject's land assessment. In support of the inequity argument the appellants submitted a spreadsheet and three plat maps with information on seven equity comparables located in the same neighborhood code as the subject property. The comparables have sites that range in size from 16,980 to 33,960 square feet of land area that are comprised of either one or two lots. The comparables have land assessments ranging from \$18,890 to \$34,890 or from \$0.56 to \$1.87 per square foot of living area.² Mr. Nelson, argued that the land assessments for properties with two

² The Board finds the best evidence of square footage and land assessments for the appellants' equity comparables is found in the grid analysis submitted by the board of review. The appellants reported a 2018 land assessment for comparable #3 and a 2020 land assessment for comparable #7 while the board of review reported 2021 assessments for both parties' comparables.

or more lots have a lower assessment per square foot, which he believed to be unfair, since a double lot home site has substantially more land area to enjoy.

Ms. Powell explained that all lots in the subject's neighborhood are assessed based on front foot plus application of a depth factor and a flood plain factor as applicable. Ms. Powell commented that a 60'x283' lot is standard in the subject's neighborhood, where 60' is the front foot measurement and with a base assessment of \$23,260. She further explained that when a dwelling is constructed over two 60' lots, the second 60' lot is assessed at 50% of the standard assessment or \$11,630. The appellants and Ms. Powell had a discussion regarding the market value of two lots versus one lot. Ms. Powell walked the appellants through an explanation of how front foot is determined in their neighborhood, what a depth factor is and that parcels impacted by a flood plain also have a flood plain factor applied to the land assessment.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$61,666. The requested assessment reflects a total market value of \$185,017 or \$166.38 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 land assessment to \$13,126 or \$0.77 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,880. The subject's assessment reflects a market value of \$214,777 or \$193.14 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 subject has a land assessment of \$23,260 or \$1.37 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted four comparables with both sales and equity information that are located in the same assessment neighborhood code as the subject property. Board of review comparables #1 and #3 are the same properties as the appellants' comparables #2 and #3, but with different sale dates. The comparables have sites with either 16,980 or 33,960 square feet of land area and are improved with 1-story, 1.5-story, 2-story or bi-level dwellings of frame or frame and brick exterior construction ranging in size from 1,188 to 1,671 square feet of living area. The homes were built from 1928 to 1972. Three comparables have a basement with two reported to have finished area.³ Each comparable has a garage ranging in size from 360 to 528 square feet of building area. The properties sold from October 2019 to May 2021 for prices ranging from \$190,000 to \$307,000 or from \$145.04 to \$221.82 per square foot of living area, land included. The comparables have land assessments of \$23,260 and \$34,890 or for \$1.03 and \$1.37 per square foot of land area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants critiqued the board of review's comparables and submitting supporting documentation. The appellants argued board of review comparable #3 had been entirely gutted, a second story added and all interior and exterior updated. Additionally, the appellants argue this

³ The board of review did not submit information on the presence of central air conditioning or fireplaces for its comparables.

property has a 30'x34' garage which is not reflected in the board of review's property record card. The appellants contend that this property, which was purchased in August 2018 for \$55,000 by a family trust and after two years of renovations was sold to a family member. The appellants further contend the property had not been listed on the open market as stated on the PTAX-203 Real Estate Transfer Declaration submitted by the board of review.

With respect to board of review comparable #1, the appellants asserted this property was purchased in September 2020 by Grandview Homes, a corporate renovation company. At hearing, Mr. Nelson testified he is an electrician and had upgraded the electrical service at this property. As to the property's condition, Mr. Nelson commented that it appeared to be original with an unfinished basement. Mr. Nelson further attested that after updates were completed by Grandview Homes, this property had new mechanicals, updated kitchen, updated bathroom and a completely finished basement with an added bathroom. Mrs. Nelson accessed the Zillow listing for this property in its updated condition and shared photographs. As to the board of review's comparables #2 and #4, the appellants argued these two properties have twice the land area as the subject property.

Ms. Powell countered that, with respect to board of review comparable #3, the county typically assumes information submitted in the PTAX-203 forms to be true. And further noted that without issuing permits, the township has no way of knowing what improvements are completed on a particular property.

The appellants expressed frustration that corporate home renovators can by pass the permitting process despite being alerted as to work occurring from area homeowners.

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 claim, the parties submitted a total of nine comparable sales where two properties were common to both parties but where different sale dates for these two properties were submitted by each of the parties. Three appellants' five comparable sales reflect properties in need of updating while two of the board of review's comparable sales reflect substantially updated properties. The Board finds that neither of the parties submitted comparable properties which are particularly similar to the subject in age, design, dwelling size, condition and other features.

At hearing, the Administrative Law Judge asked each party which comparable property they considered to be most similar to the subject. Both parties agreed that the common appellant comparable #2 and board of review comparable #1 to be most similar to the subject property. This property sold in September 2020 for a price of \$140,000 and after renovations was resold in December 2020 for \$260,000 or \$218.86 per square foot of living area, land included.

The ALJ asked the parties to supply interior photographs of these properties to demonstrate condition at the time of both the September and December sales. Initially, the appellants agreed to submit photographic evidence, however, by email on September 8, 2023 the appellants indicated they had changed their minds and stood by their written and oral testimony.

Therefore, the Board gives less weight to the appellants' comparables #1, #4 and #5 which differ from the subject in age and/or dwelling size. The Board gives little weight to the appellants' comparable #2, which was not exposed on the open market and therefore lacks an essential element of an arm's length sale. The Board also gives less weight to the appellants' comparable #3 which sold in 2018, less proximate to the January 2021 assessment date than other comparables in the record. The Board gives less weight to board of review comparable #3 which, based on the testimony of the appellants along with documentary evidence submitted in rebuttal, may not have been listed for sale on the open market and may have been a sale between related parties calling into question the arm's length nature of this sale. Furthermore, some property details for comparable do not appear to be correctly reported by the board of review, such as garage size. The Board also gives little weight to board of review comparable #4 which differs from the subject in age and dwelling size.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate to the assessment date at issue and are most similar to the subject in location, age, dwelling size and some other features. However, these two best comparables present varying degrees of similarity to the subject in condition and garage size requiring appropriate adjustments to make these comparables more equivalent to the subject. The comparables sold in October 2019 and December 2020 for prices of \$190,000 and \$260,000 or for \$145.04 and \$218.86 per square foot of living area, land included. The subject's assessment reflects a market value of \$214,777 or \$193.14 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. However, after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is justified.

The taxpayers 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.

The parties submitted nine land equity comparables for the Board's consideration, with two properties common to both parties. The Board gives less weight to appellant comparables #1, #5, #6 and #7 along with board of review comparable #4 which have double lots in contrast to the subject's single lot. The Board finds the best evidence of equity with respect to the subject's land assessment are appellant comparables #2, #3 and #4 along with board of review comparables #1, #2 and #3, including the two common properties, which are more similar to the

subject in site size. These comparables have land assessments of \$23,260 and \$31,890 or for \$1.37 and \$1.87 per square foot of land area. The subject has a land assessment of \$23,260 or \$1.37 per square foot of living area, which falls within the range established by the equity comparables and no further reduction is 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:

October 17, 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

David and June Nelson
3s265 Home Ave.
Warrenville, IL 60555

COUNTY

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