



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

APPELLANT: 826 Valley View LLC
DOCKET NO.: 21-07013.001-R-1
PARCEL NO.: 05-01-100-005

The parties of record before the Property Tax Appeal Board are 826 Valley View LLC, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$18,490
IMPR.: \$92,400
TOTAL: \$110,890

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 one-story dwelling of frame exterior construction with 1,673 square feet of living area. The dwelling was constructed in 1959 and is approximately 62 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace¹ and a 400 square foot garage. The property has an approximately 19,990 square foot site and is located in Glen Ellyn, 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 0.71 of a mile to 1.64 miles from the subject and are also located in the same assessment neighborhood code as the

¹ The Board finds the best description of the subject property was reported in its property record card submitted by the board of review.

subject property.² The comparables have sites that range in size from 6,595 to 33,795 square feet of land area and are improved with ranch style³ dwellings of frame exterior construction that range in size from 1,155 to 1,952 square feet of living area. The dwellings were built from 1959 to 1985 and range in age from 36 to 62 years old. Each comparable has a basement, with one having finished area. Two dwellings have central air conditioning, one home has a fireplace and each comparable has a garage ranging in size from 440 to 528 square feet of building area. The properties sold from March to July 2020 for prices ranging from \$200,000 to \$355,000 or from \$146.00 to \$184.31 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$93,583 which reflects a market value of \$280,777 or \$167.83 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 \$110,890. The subject's assessment reflects a market value of \$331,708 or \$198.27 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 response to the appellant's evidence, the board of review submitted evidence that appellant comparable #1 sold in May 2021 for a price of \$310,000 after the property had been 100% updated. The board of review included information on three permits issued for the subject property in 2017 which totaled \$165,895. The three permits were reported for a 2-car detached garage with electrical service, 836 square feet of finished basement area, a roof, new windows, a concrete walkway and the installation of a covered porch and deck. The board of review indicated these updates were "picked up" for the 2019 tax year. The board of review further asserted that appellant comparables #2 and #3 lacked updates and were not considered to be similar in condition to the subject as of the lien date at issue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 0.44 of a mile to 1.58 miles from the subject and are also located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 9,883 to 13,591 square feet of land area and are improved with one-story ranch style dwellings of frame or masonry exterior construction that range in size from 1,192 to 1,596 square feet of living area. The homes were built from 1956 to 1977. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 384 to 550 square feet of building area. The properties sold from June 2020 to April 2021 for prices ranging from \$243,000 to \$396,500 or from \$203.86 to \$307.36 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

² Some property details for the appellant's comparables were reported by the board of review in its grid analysis of the appellant's comparables.

³ While the property record cards for the appellant's comparables report each dwelling to be ranch style construction, the photograph for comparable #1 depicts the home to be a split-level dwelling.

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.

The parties submitted seven comparable sales for the Board's consideration, where one comparable sold twice. The Board gives less weight to appellant comparable #1, which sold in March 2020 and again in May 2021, which differs from the subject in age and dwelling size. The Board gives less weight to board of review comparables #1 and #3 which differs from the subject in dwelling size and/or garage size when compared to the subject and other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparable #2 which are more similar to the subject in age and dwelling size but present varying degrees of similarity to subject in location, site size, basement amenity and other features. These comparables sold from April to October 2020 for prices ranging from \$285,000 to \$355,000 or from \$146.00 to \$206.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$331,708 or \$198.27 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Furthermore, the board of review submitted permit documentation depicting the subject property had been recently improved with a detached garage, finished basement area, roof, windows and other elements, which was not refuted by the appellant. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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