



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

APPELLANT: Kyle & Patricia Buikema
DOCKET NO.: 21-07188.001-R-1
PARCEL NO.: 08-22-203-019

The parties of record before the Property Tax Appeal Board are Kyle & Patricia Buikema, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

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: \$76,220
IMPR.: \$178,400
TOTAL: \$254,620

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 subject property consists of a part 2-story and part 1-story dwelling of frame exterior construction with 3,895 square feet of living area.² The dwelling was constructed in 1991. Features of the home include a basement, central air conditioning, two fireplaces, an inground swimming pool, and a garage with 682 square feet of building area. The property has an approximately 11,954 square foot site and is located in Woodridge, Lisle Township, DuPage County.

¹ The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

²The Board finds the best description of the subject property was found in the subject's property record card submitted by the board of review.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .98 of a mile from the subject. The comparables are described as 2-story dwellings built from 1986 to 1992 ranging in size from 3,577 to 4,139 square feet of living area. The comparables each have a basement and a garage ranging in size from 638 to 724 square feet of building area. The comparables sold from July to October 2020 for prices ranging from \$450,000 to \$671,500 or from \$125.80 to \$180.61 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$254,620. The subject's assessment reflects a market value of \$761,651 or \$195.55 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 appellants' evidence, the board of review submitted a grid analysis of the appellants' comparables that disclosed three of them have finished basement area and one comparable is located in Lisle, a different neighborhood than the subject. The board of review also submitted evidence that disclosed appellants' comparable #1 was a sheriff's sale.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on three comparable sales located within .25 of a mile from the subject. The comparables are reported to have sites ranging in size from approximately 10,547 to 13,665 square feet of land area. The comparables are improved with 2-story or part 2-story and part 1-story dwellings of frame exterior construction ranging in size from 3,304 to 3,524 square feet of living area. The dwellings were built from 1991 to 1993 and have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a 424 to 506 square foot garage. Comparable #1 has an inground swimming pool. The comparables sold from March to June 2021 for prices ranging from \$690,000 to \$740,500 or from \$198.64 to \$224.12 per square foot of living area, land included. The board of review also provided a location map of both parties' comparables in relation to the subject property. The board of review noted the subject and comparable #2 back up to Seven Bridges Golf Course and comparable #3 backs up to Forest Preserve. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables have finished basement area and/or smaller dwelling size when compared to the subject.

Conclusion of Law

The appellants contend 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted seven comparables sales to support their respective positions. The Board gives less weight to the appellants' comparables as well as board of review comparable #1 due to difference in location as none of them back up to open space (golf course or forest preserve) similar to the subject. Furthermore, appellants' comparable #4 is located in Lisle while the subject is located in Woodridge.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which are similar in location and age. However, both comparables have smaller dwelling sizes, one has finished basement area, and both lack an inground swimming pool when compared to the subject. Nevertheless, these comparables sold in March and April 2021 for prices of \$690,000 and \$740,500 or for \$206.03 and \$224.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$761,651 or \$195.55 per square foot of living area, including land, which falls below the range established by the best comparables sales in this record on price per square foot but above the range on overall value. The subject's higher overall value is justified due to subject's larger dwelling size and inground swimming pool. 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:

November 21, 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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