



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

APPELLANT: Craig Todd Carmichael  
DOCKET NO.: 21-07197.001-R-1  
PARCEL NO.: 03-34-214-063

The parties of record before the Property Tax Appeal Board are Craig Todd Carmichael, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.<sup>1</sup>

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:** \$59,670  
**IMPR.:** \$149,850  
**TOTAL:** \$209,520

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 2-story dwelling of frame and brick exterior construction with 3,274 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace and a 448 square foot garage. The property has a 9,000 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .38 of a mile from the subject. These comparables are described as 2-story dwellings built from 2000 to 2004 and range in size from 3,279 to 3,594 square feet of living area. Each comparable has a basement,

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<sup>1</sup> The parties agreed to forgo the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 697 square feet of building area. The comparables sold from January 2020 to July 2021 for prices ranging from \$575,000 to \$750,000 or from \$159.99 to \$209.97 per square foot of living area, land included. Based on this evidence, the appellant 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 \$251,630. The subject's assessment reflects a market value of \$752,707 or \$229.90 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 a comparable report of the appellant's comparable sales that was prepared by the township assessor which disclosed the appellant's comparables have sites ranging in size from 7,280 to 9,250 square feet of land area and appellant's comparable #4 has a finished basement which were not reported by the appellant.

In support of its contention of the correct assessment the board of review submitted information through the township assessor on six comparable sales with same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of brick or frame and brick exterior construction built from 1996 to 2005 on sites with either 7,800 or 9,000 square feet of land area. The dwellings range in size from 2,626 to 3,654 square feet of living area. The comparables each have a basement, central air conditioning, one fireplace, and a garage ranging in size from 418 to 877 square feet of building area. These comparables sold from March 2018 to September 2020 for prices ranging from \$622,000 to \$812,500 or from \$206.62 to \$244.78 per square foot of living area, land included. The board of review also provided a location map of both parties' comparable sales in relation to the subject property, property record cards and exterior photographs. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables are not comparable due to differences in dwelling size and/or they sold in 2018 or 2019 which is remote in time to the January 1, 2021 assessment date. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #1, #2 and #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted 11 comparables sales to support their respective positions. The Board gives less weight to appellant's comparable #4 which has a finished basement unlike

the subject. The Board gives less weight to the board of review comparables due to difference in dwelling size or sold in 2018 or 2019 which are less proximate in time to the January 1, 2021 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, #3 and #5 which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and features. These comparables sold from January 2020 to July 2021 for prices ranging from \$593,000 to \$750,000 or from \$182.18 to \$209.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$752,707 or \$229.90 per square foot of living area, including land, which falls above the range established by the best comparables sales in this record both on overall market value and price per square foot. Therefore, 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 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.



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Chairman



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Member



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Member



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Member

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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: June 27, 2023



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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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