



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

APPELLANT: Noma J. Johns
DOCKET NO.: 21-07231.001-R-1
PARCEL NO.: 05-08-107-005

The parties of record before the Property Tax Appeal Board are Noma J. Johns, the appellant, 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: \$58,060
IMPR.: \$71,580
TOTAL: \$129,640

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 split-level² dwelling of frame exterior construction with 1,374 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement with finished area, a fireplace and a 568 square foot garage. The property has a 50,961 square foot site and is located in Wheaton, Milton 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.

² Although both parties' grid analysis or spreadsheet reported the subject as a ranch style dwelling, the Board finds the photographic evidence presented by the board of review indicates the subject is a split-level dwelling. Furthermore, in the board of review's memorandum it was noted the subject is not a ranch style dwelling but a split-level dwelling that will be changed in the next general assessment cycle.

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 .70 of a mile from the subject and in the same assessment neighborhood code as the subject. The comparables are described as ranch dwellings built from 1953 to 1971 ranging in size from 1,252 to 1,472 square feet of living area. The comparables have basements, three of which have finished area. Four comparables have central air conditioning and each comparable has a garage ranging in size from 460 to 506 square feet of building area. The comparables sold from June 2020 to March 2021 for prices ranging from \$245,000 to \$360,000 or from \$169.90 to \$244.57 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 \$129,640. The subject's assessment reflects a market value of \$387,795 or \$282.24 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 spreadsheet of the appellant's comparable sales noting the comparables have lot sizes ranging from 7,260 to 20,000 square feet and comparable #2 was a multi-parcel sale.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on five comparable sales located within .54 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from approximately 19,999 to 20,608 square feet of land area. The comparables are improved with ranch or split-level dwellings of frame or frame and masonry exterior construction that range in size from 1,026 to 1,604 square feet of living area. The dwellings were built from 1958 to 1969. Three comparables have basements, two of which have finished area. Four comparables have central air conditioning and each comparable has a carport or a garage ranging in size from 176 to 660 square feet of building area. The comparables sold in October 2020 or May 2021 for prices ranging from \$305,000 to \$435,000 or from \$271.11 to \$328.95 per square foot of living area, land included. The board of review also provided a map of both parties' comparables in relation to the subject property along with property record cards. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the counsel for the appellant contended the board of review comparables are not comparable due to differences in dwelling size and/or style.

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 Board finds the parties submitted ten comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparables #1, #2 and #3 which are ranch dwellings when compared to the subject which is a split level dwelling.

The Board finds the best evidence of market value to be board of review comparables #4 and #5 which are most similar in style, age and some features. Both comparables have smaller site sizes and one comparable has a somewhat larger dwelling size when compared to the subject. These comparables sold in May 2021 for prices of \$400,000 and \$435,000 or for \$271.20 and \$328.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$387,795 or \$282.24 per square foot of living area, including land, which is bracketed by the two best comparables on price per square foot and falls below the two best comparables on overall value. Based on this evidence and after considering adjustments to the best comparables for differences including site size and dwelling size 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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