



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

APPELLANT: Virginia M. Gillespie
DOCKET NO.: 21-07236.001-R-1
PARCEL NO.: 05-26-307-065

The parties of record before the Property Tax Appeal Board are Virginia M. Gillespie, 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 **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: \$28,970
IMPR.: \$104,350
TOTAL: \$133,320

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 1-story² dwelling of frame and masonry exterior construction with 2,099 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 462 square foot garage. The property has a 5,717 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 within .10 of a mile from the

¹ The parties agreed to waive the scheduled virtual hearing for this case and have the case written on the record.

² Although both parties described the subject property as a 1-story dwelling, the subject's property record card submitted by the board of review indicates the subject has 412 square feet of second floor living area that's included in the overall gross living area.

subject. The comparables are described as 1-story dwellings built in 1993 with each containing 2,099 square feet of living area. The comparables each have a basement, central air conditioning and a garage with 462 square feet of building area. The comparables sold from August 2020 to April 2021 for prices ranging from \$328,000 to \$385,000 or from \$156.26 to \$183.42 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 \$149,870. The subject's assessment reflects a market value of \$448,310 or \$213.58 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 detailed spreadsheet of the appellant's comparable sales and noted comparable #3 is a relocation 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 .08 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 3,008 to 5,892 square feet of land area. The comparables are improved with 1-story or 2-story dwellings of frame and masonry exterior construction that range in size from 1,935 to 2,099 square feet of living area. The dwellings were built from 1992 to 1995 and have basements, three of which finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 413 to 496 square feet of building area. The comparables sold from May 2018 to August 2019 for prices ranging from \$425,000 to \$448,000 or from \$209.15 to \$225.84 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 and exterior photographs. 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 style and/or are remote 2018 or 2019 sales.

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 eight comparable sales to support their respective positions. The Board gives less weight to the board of review comparables which sold less proximate in time to the January 1, 2021 assessment date than the appellant's comparables.

The Board finds the best evidence of market value to be the appellant's comparables which sold more proximate in time to the assessment date at issue and are identical to the subject in style and dwelling size. However, an upward adjustment to each comparable would have to be considered for lack of finished basement area when compared to the subject. These comparables sold from August 2020 to April 2021 for prices ranging from \$328,000 to \$385,000 or from \$156.26 to \$183.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$448,310 or \$213.58 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. Based on this evidence 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 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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