



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

APPELLANT: Brooks & Emily Walker
DOCKET NO.: 21-07249.001-R-1
PARCEL NO.: 05-17-303-007

The parties of record before the Property Tax Appeal Board are Brooks & Emily Walker, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$22,970
IMPR.: \$56,780
TOTAL: \$79,750

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 ranch dwelling of frame exterior construction with 1,150 square feet of living area. The dwelling was constructed in 1950. Features of the home include central air conditioning, a fireplace and a 529 square foot garage. The property has a 7,316 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .98 of a mile from the subject, one of which is within the same assessment neighborhood code as the subject. These comparables are described as ranch dwellings built from 1951 to 1957 that range in size from 1,150 to 1,232 square feet of living area. Two comparables have central air conditioning. Each comparable has a garage ranging in size from 280 to 552 square feet of building area. The comparables sold from April to December 2020 for prices ranging from \$145,000 to \$175,000 or

from \$126.09 to \$143.58 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 \$79,750. The subject's assessment reflects a market value of \$238,558 or \$207.44 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' appeal, the board of review through the township assessor argued appellants' comparables were in inferior condition at the time each property sold. In support of this claim, the assessor submitted PTAX-203 Transfer Declarations, listing sheets and/or residential permits that disclosed each property was remodeled after it sold. The assessor noted comparable #1 was an estate sale that was 100% rehabbed after the December 2020 sale and it is currently on the market with a pending sale price of \$329,900. The Zillow listing submitted stated it is "beautifully remodeled and everything has been replaced). Comparable #2 was an estate sale that was vacant for several years and sold "as is". The listing also stated, "CALLING REHABBERS AND FLIPPERS". Comparable #3 was also 100% rehabbed with an additional bath and full house remodel after the September 2020 sale date and then it resold for \$310,000 in June 2022.

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 .38 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 7,692 to 13,610 square feet of land area and are improved with ranch dwellings of frame exterior construction built from 1949 to 1957. The dwellings range in size from 936 to 1,360 square feet of living area. Three comparables have basements with one having finished area. Each comparable has central air conditioning one and a garage ranging in size from 308 to 702 square feet of building area. Two comparables each have one fireplace. The comparables sold from March 2020 to June 2021 for prices ranging from \$317,500 to \$342,500 or from \$237.50 to \$341.88 per square foot of living area, land included. The board of review also submitted a map depicting the locations of both parties' comparable sales in relation to the subject 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, counsel for the appellants' contended that board of review comparables #2 through #5 are not comparable due to a larger dwelling size or have basements 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 nine comparable sales to support their respective positions. As to the appellants' comparables, the Board gives them less weight as each property was totally remodeled after each purchase which calls into question the condition of each property at the time of sale. The Board gives less weight to board of review comparables #3, #4 and #5 as each dwelling has a basement unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which have varying degrees of similarity to the subject in location, age, dwelling size, and features. The Board recognizes each property has a somewhat larger dwelling size than the subject. Nevertheless, these comparables sold in March and October 2020 for prices of \$317,500 and \$323,000 or for \$237.50 and \$254.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$238,558 or \$207.44 per square foot of living area, including land, which falls below the two best comparable sales in this record. Based on this record and after considering adjustments to the best comparable sales for differences including 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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