



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

APPELLANT: James & MaryEllen Klang
DOCKET NO.: 21-07259.001-R-1
PARCEL NO.: 04-23-203-016

The parties of record before the Property Tax Appeal Board are James & MaryEllen Klang, 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: \$53,140
IMPR.: \$121,860
TOTAL: \$175,000

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

Although originally the DuPage County Board of Review requested a hearing in this matter, the request was subsequently waived in lieu of a decision to be issued on the written record.

The subject property consists of a two-story dwelling of frame exterior construction with 3,111 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 651 square foot garage. The property has an approximately 40,207 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales located within 0.83 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size

from 2,850 to 3,388 square feet of living area. The dwellings were built from 1984 to 2000. Each comparable is reported to have a basement and a garage that ranges in size from 708 to 874 square feet of building area. The properties sold from March 2020 to June 2021 for prices ranging from \$385,000 to \$495,000 or from \$124.80 to \$156.14 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$143,843 which reflects a market value of \$431,572 or \$138.72 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,000. The subject's assessment reflects a market value of \$523,482 or \$168.27 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.

The board of review submitted a Comparable Report, property record cards and PTAX-203 Real Estate Tax Transfer Declarations containing supplemental property details for the appellants' comparables. These documents disclosed the comparables have sites that range in size from 41,103 to 56,166 square feet of land area, have frame, brick or frame and brick exterior construction, three of the comparables have finished basement area and each of the dwellings have central air conditioning and either one or two fireplaces. The PTAX-203 for appellants' comparable #6 disclosed this property sold in February 2019 and not in April 2020 as depicted in the appellants' grid analysis.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 40,753 to 67,317 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 2,703 to 3,239 square feet of living area. The homes were built from 1986 to 1989. Each comparable has a basement, with one having finished area. Each of the dwellings have central air conditioning, one fireplace and a garage ranging in size from 462 to 836 square feet of building area. The properties sold from April 2020 to July 2021 for prices ranging from \$495,000 to \$620,000 or from \$177.65 to \$192.55 per square foot of living area, land included. Comparable #3 has an enclosed porch amenity. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel critiqued the board of review's comparable #1 as not comparable due to its smaller dwelling size. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 parties submitted eleven comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2, #4, #6 and #7 along with board of review comparables #1, #2 and #3 which differ from the subject in age, site size, unfinished basement and/or sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record.¹

The Board finds the best evidence of market value to be the appellants' comparables #3 and #5 and board of review comparable #4 which are more similar to the subject in location, age, design, dwelling size, site size and other features. These comparables sold from March 2020 to March 2021 for prices ranging from \$385,000 to \$585,000 or from \$131.80 to \$177.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$523,482 or \$168.27 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted.

¹ The Real Estate Transfer Declaration for the appellants' comparable #6 reported an "instrument date" of February 2, 2019 which was not refuted by the appellants.

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: June 27, 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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