



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

APPELLANT: Daniel & Marion Nora
DOCKET NO.: 21-07272.001-R-1
PARCEL NO.: 03-36-101-006

The parties of record before the Property Tax Appeal Board are Daniel & Marion Nora, the appellants, 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: \$44,380
IMPR.: \$183,930
TOTAL: \$228,310

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 2-story dwelling of frame and brick exterior construction with 3,338 square feet of living area. The dwelling was constructed in 2003. Features of the home include a finished basement, central air conditioning, a fireplace and a 586 square foot garage. The property has a 7,860 square foot site and is located in Elmhurst, Addison 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 with the same assessment neighborhood code as the subject and located within .51 of a mile from the subject. These comparables are described as 2-story dwellings built from 1999 to 2008 and range in size from

¹ 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.

3,084 to 3,571 square feet of living area. The comparables each have a basement, central air conditioning and a garage ranging in size from 440 to 798 square feet of building area. Six comparables each have one fireplace. The comparables sold from October 2020 to November 2021 for prices ranging from \$575,000 to \$697,000 or from \$168.92 to \$208.37 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 \$240,370. The subject's assessment reflects a market value of \$719,025 or \$215.41 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' evidence, the board of review submitted a comparable report on the appellants' comparable sales that disclosed sites with 7,860 or 7,920 square feet of land area and comparable #1 has finished basement area which were not reported by the appellants.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with the same assessment neighborhood code as the subject that was prepared by the township assessor. The comparables are described as 2-story dwellings of brick or frame and brick exterior construction built from 2003 to 2005 on sites ranging in size from 7,392 to 8,700 square feet of land area. The dwellings range in size from 3,084 to 3,360 square feet of living area. The comparables each have a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 633 square feet of building area. These comparables sold from February 2019 to October 2020 for prices ranging from \$665,000 to \$759,000 or from \$209.47 to \$246.11 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 appellants contended that board of review comparables #1, #2, #3, and #5 are not comparable due to their remote sale dates. In a rebuttal grid analysis, counsel suggested that the appellants' comparables and board of review comparable #4 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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

The Board finds the parties submitted 12 comparables sales to support their respective positions. The Board gives less weight to board of review comparables #1, #2, #3, and #5 due to their 2019

sale dates occurring 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 the appellants' comparables and board of review comparable #4 which sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, year built and some features. However, five comparables lack finished basement area which is a feature of the subject. The comparables sold from October 2020 to November 2021 for prices ranging from \$575,000 to \$697,000 or from \$168.92 to \$209.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$719,025 or \$215.41 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 sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and 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: 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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