



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

APPELLANT: Carl & Erin Busse
DOCKET NO.: 21-07310.001-R-2
PARCEL NO.: 05-14-420-039

The parties of record before the Property Tax Appeal Board are Carl & Erin Busse, 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 **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: \$35,510
IMPR.: \$200,320
TOTAL: \$235,830

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 exterior construction with 3,577 square feet of living area. The dwelling was constructed in 1981. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 506 square foot garage. The property has a 9,906 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted evidence disclosing the subject property was purchased in November 2019 for a price of \$375,000 and the parties to the transaction were not related. The appellants also disclosed the property was advertised for sale through the Multiple Listing Service (MLS). One

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.

item of supporting documentation was filed which included a copy of the Settlement Statement. The Settlement Statement disclosed real estate commissions were paid to two entities.

In further support, the appellants submitted information on three comparable sales located from .21 of a mile to 1.88 miles from the subject. These comparables are described as 2-story dwellings built from 1973 to 1994 and range in size from 2,850 to 4,029 square feet of living area. The comparables are reported to have basements, one with finished area. Each comparable has central air conditioning, and a garage ranging in size from 441 to 588 square feet of building area. The comparables sold from October 2020 to May 2021 for prices ranging from \$395,000 to \$670,000 or from \$138.60 to \$166.29 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 \$235,830. The subject's assessment reflects a market value of \$705,444 or \$197.22 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 through the township assessor submitted a copy of the PTAX-203 Real Estate Transfer Declaration sheet associated with the sale of the subject which disclosed it was a Bank REO sale and a copy of a listing sheet from Apartments.com that noted the subject was newly renovated with a new kitchen. The board of review also critiqued the appellants' comparables noting differences in location, size and style when compared to the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located within .93 of a mile from the subject. The comparables are described as 2-story dwellings of frame exterior construction built from 1968 to 1990 on sites ranging in size from 7,312 to 12,792 square feet of land area. The dwellings range in size from 3,154 to 3,668 square feet of living area. The comparables have basements with three having finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 440 to 576 square feet of building area. These comparables sold from November 2019 to June 2021 for prices ranging from \$749,000 to \$925,000 or from \$237.12 to \$260.10 per square foot of living area, land included. The board of review also provided property record cards and a location map of both parties' comparable sales in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants noted the board of review issued a decision lowering the 2019 assessment to the 2019 sale price of the subject property. Counsel contends the board of review has not shown "substantial cause" why the reduced assessment in 2019 should not remain in effect for the 2021 tax year which is in the same general assessment period as 2019.

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.

As initial matter, the Board gives less weight to the November 2019 sale price of the subject due to the fact it sold 14 months prior to the January 1, 2021 assessment date and is less likely to be reflective of market value. Furthermore, the board of review provided evidence that disclosed the subject property was remodeled subsequent to the 2019 purchase which does not reflect the condition of the subject property as of the January 1, 2021 assessment date.

The Board finds the parties also submitted seven comparables sales to support their respective positions. The Board gives less weight to appellants' comparables #1 and #2 due to differences in dwelling size or location is over 1.8 miles away when compared to the subject. The Board gives less weight to board of review comparable #2 which sold over 13 months prior to the January 1, 2021 assessment date and is less likely to be reflective of market value.

The Board finds the best evidence of market value to be appellants' comparable #3 as well as board of review comparables #1, #3 and #4 which are more similar to the subject in location, age, dwelling size and most features. These comparables sold from April to June 2021 for prices ranging from \$670,000 to \$925,000 or from \$166.29 to \$260.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$705,444 or \$197.22 per square foot of living area, including land, which falls within the range established by the best comparables sales in this record. Therefore, after considering adjustments to the best comparables sales for differences 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: 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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