FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eric Workman
DOCKET NO.: 22-03402.001-R-1
PARCEL NO.: 07-13-106-010

The parties of record before the Property Tax Appeal Board are Eric Workman, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:	$89,390
IMPR.:	$249,330
TOTAL:	$338,720

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 2022 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 2.5-story dwelling of brick and frame exterior construction with 3,980 square feet of living area. The dwelling was built in 2005. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 2-car garage with 632 square feet of building area.[1] The property has an approximately 8,261 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, together with an MLS listing sheet associated with each comparable sale. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 7,841 to 11,552

[1] Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review which were not refuted by the appellant in any rebuttal filing.

square feet of land area and are improved with 2.5-story homes of frame or brick and frame construction ranging in size from 4,536 to 4,907 square feet of living area. The homes were built from 2002 to 2006. The homes each have a basement, two of which have a finished area. Each home has central air conditioning, one or two fireplaces,[2] and either a 2-car or a 3-car garage. The comparables sold from March to July 2021 for prices ranging from $1,033,000 to $1,150,000 or from $217.43 to $249.02 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $338,720. The subject's assessment reflects a market value of $1,018,400 or $255.88 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The board of review also submitted a map depicting the locations of both parties' comparables in relation to the subject, along with the property record cards for the subject and the parties' comparables. The four properties are located within the same assessment neighborhood code as the subject property. The parcels range in size from 8,504 to 8,794 square feet of land area and are improved with 2-story or 2.5-story homes of frame or brick and frame construction ranging in size from 4,018 to 4,377 square feet of living area. The dwellings were built from 2002 to 2018. The homes each have a basement, two with finished area. Each home also has central air conditioning, from one to three fireplaces, and a 3-car garage. Comparable #2 has an inground swimming pool. The comparables sold from July 2019 to August 2021 for prices ranging from $1,100,000 to $1,560,000 or from $267.12 to $359.20 per square foot of living area, land included. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 as well as board of review comparables #1, #2, and #4 which differences from the subject in age, have basement finish, unlike the subject, and/or are significantly larger in dwelling size, when compared to the subject. Additionally, board of review comparable #2 sold in 2019, less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record and has an inground swimming pool, which the subject lacks.

[2] Additional details regarding these comparables not reported by the appellant were gleaned from the property record cards presented by the board of review.

The Board finds the best evidence of market value to be the appellant’s comparable #3 as well as board of review comparables #1 which sold proximate in time to the subject’s lien date and are more similar to the subject in location, design, age, dwelling size, lot size, and many features. These two most similar comparables sold in May 2021 and August 2021 for prices of $1,100,000 and $1,181,000 or $242.50 to $269.82 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of $1,018,400 or $255.88 per square foot of living area, including land, which falls below the two best comparable sales in this record on an overall value basis and is bracketed on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, 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:

C E R T I F I C A T I O N

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 19, 2024

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Eric Workman, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187