



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

APPELLANT: Ryan Phelan
DOCKET NO.: 22-03675.001-R-1
PARCEL NO.: 07-33-107-027

The parties of record before the Property Tax Appeal Board are Ryan Phelan, the appellant; 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: \$32,220
IMPR.: \$107,690
TOTAL: \$139,910

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-story dwelling of frame and brick exterior construction with 2,606 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 3-car garage with 600 square feet of building area, and an inground swimming pool. The property has a 10,545 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 8,248 to 9,834 square feet of land area and are improved with 2-story homes of frame or frame and brick exterior construction ranging in size from 2,585 to 2,862 square feet of living area. The dwellings were built from 1994 to 1996. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The appellant

reported comparables #2 and #3 each have a lake or pond view. The comparables have land assessments ranging from \$32,220 to \$40,290 or from \$3.81 to \$4.10 per square foot of land area and have improvement assessments ranging from \$94,680 to \$111,070 or from \$36.63 to \$38.81 per square foot of living area. The comparables sold from September 2017 to April 2020 for prices ranging from \$365,000 to \$404,000 or from \$131.30 to \$142.17 per square foot of living area, including land. 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 \$139,910. The subject's assessment reflects a market value of \$419,772 or \$161.08 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The subject has a land assessment of \$32,220 or \$3.06 per square foot of land area and an improvement assessment of \$107,690 or \$41.32 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with a map depicting the locations of both parties comparables in relation to the subject, and property record cards for the parties' comparables. The comparables are located within 0.26 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 8,526 to 12,700 square feet of land area and are improved with 2-story homes of frame and brick exterior construction ranging in size from 2,488 to 2,711 square feet of living area. The dwellings were built from 1994 to 1997. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 420 to 731 square feet of building area. The comparables have land assessments ranging from \$32,220 to \$40,290 or from \$2.96 to \$3.78 per square foot of land area and have improvement assessments ranging from \$103,080 to \$119,190 or from \$41.43 to \$44.62 per square foot of living area. The comparables sold from May 2020 to November 2021 for prices ranging from \$431,000 to \$455,000 or from \$160.52 to \$176.85 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant presented information on two additional comparables, together with a map depicting the locations of these comparables in relation to the subject and a brief analyzing these comparables. In the brief the appellant contends the board of review's comparables are more distant from the subject, its comparables #1, #2, and #4 have better locations than the subject which is a corner lot, and its comparables #3 and #4 have larger lots than the subject.

Conclusion of Law

The appellant contends in part 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).

As an initial matter, Section 1910.66(c) of the Board's procedural rules provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill. Admin. Code § 1910.66(c). Pursuant to the rules of the Board, rebuttal evidence is restricted to that evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party. 86 Ill. Admin. Code § 1910.66(a). Upon review of the rebuttal evidence submitted by the appellant, the Board finds the information presented regarding the two additional comparables, including the map and portions of the brief containing the appellant's analysis of these comparables, are not appropriate rebuttal evidence pursuant to Section 1910.66(c) and this evidence is stricken.

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features, although none of these comparables has an inground swimming pool like the subject and three comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$404,000 to \$455,000 or from \$141.16 to \$176.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,772 or \$161.08 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

With respect to land assessment equity, the Board gives less weight to the appellant's comparable #1 and the board of review's comparables #2 and #3, which are less similar to the subject in site size than the other comparables in this record. The Board finds the best evidence of land assessment equity to be the appellant's comparables #2 and #3 and the board of review's comparables #1 and #4, which are more similar to the subject in site size and are similar to the subject in location. These comparables have land assessments ranging from \$32,220 to \$40,290 or from \$3.08 to \$4.10 per square foot of land area. The subject's land assessment of \$32,220 or \$3.06 per square foot of land area falls within the range established by the best comparables in terms of total land assessment and below the range on a per square foot basis. Based on this

record, and after considering appropriate adjustments to the comparables for differences, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment equity, the Board finds the parties' comparables are similar to the subject in dwelling size, age, location, and features, although none of these comparables has an inground swimming pool like the subject and five comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$94,680 to \$119,190 or from \$36.63 to \$44.62 per square foot of living area. The subject's improvement assessment of \$107,690 or \$41.32 per square foot of living area falls within the range established by the comparables in this record. Based on this record, and after considering appropriate adjustments to the comparables for differences, including inground swimming pool amenity and basement finish, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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