FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Littlefield
DOCKET NO.: 23-05098.001-R-1
PARCEL NO.: 09-08-413-008

The parties of record before the Property Tax Appeal Board are Mark Littlefield, 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:	$54,380
IMPR.:	$91,390
TOTAL:	$145,770

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 2023 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 1-story dwelling of brick exterior construction with 1,604 square feet of living area. The dwelling was built in 1955. Features of the home include an unfinished basement, central air conditioning and a 280 square foot garage. The property has a 6,570 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 500 feet from the subject. The comparables have sites with 6,800 or 7,500 square feet of land area that are improved with 1-story or 2-story dwellings of brick exterior construction ranging in size from 1,265 to 1,657 square feet of living area. The dwellings were built from 1949 to 1953. The comparables have unfinished basements, central air conditioning, and a garage ranging in size from 231 to 484 square feet of building area. The comparables sold from February to December

2023 for prices ranging from $330,000 to $515,000 or from $259.51 to $315.95 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 $145,770. The subject's assessment reflects a market value of $437,354 or $272.66 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.[1]

In support of its contention of the correct assessment the board of review submitted information on six comparable properties located within .93 of a mile from the subject. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites ranging in size from 6,550 to 22,206 square feet of land area that are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 1,133 to 2,046 square feet of living area. The dwellings were built from 1948 to 1970. The comparables have basements, two of which have finished area, and a garage ranging in size from 231 to 594 square feet of building area. Five comparables have central air conditioning and three comparables each have a fireplace. Three of the comparables sold from October 2022 to May 2023 for prices ranging from $495,000 to $607,000 or from $315.95 to $368.77 per square foot of living area, including land. The board of review's submission included the Property Record Card's (PRC's) for the appellant's comparables.

Based on this evidence 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 parties submitted a total of eight comparable properties for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the appellant's comparable #2, due to its dissimilar 2-story design when compared to the subject. The Board gives less weight to the board of review's comparables #4, #5 and #6, due to their lack of sales data, which is necessary when responding to the overvaluation argument brought by the appellant. The Board also gives less weight to the board of review's comparable #3, due to its larger site and newer dwelling when compared to the subject. The Board finds the parties' remaining comparable sales, which includes the parties' common comparable, have varying degrees of

[1] Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

similarity to the subject. The best comparables sold from April to December 2023 for prices ranging from $330,000 to $515,000 or from $260.87 to $341.85 per square foot of living area, including land. The subject's assessment reflects a market value of $437,354 or $272.66 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not warranted.

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: December 17, 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

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COUNTY

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