



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

APPELLANT: James and Linda Herrick
DOCKET NO.: 23-05218.001-R-1
PARCEL NO.: 05-22-114-021

The parties of record before the Property Tax Appeal Board are James and Linda Herrick, the appellants; 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: \$34,030
IMPR.: \$88,570
TOTAL: \$122,600

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 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 split-level dwelling of frame exterior construction with 1,749 square feet of living area. The dwelling was built in 1977. Features of the home include a basement, that has finished area, central air conditioning and a 462 square foot garage. The property has a 7,492 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .41 of a mile from the subject. The comparables have sites ranging in size from 7,492 to 7,694 square feet of land area that are improved with split-level dwellings of frame exterior construction ranging in size from 1,607 to 1,688 square feet of living area. The dwellings were built from 1973 to 1985. The comparables have basements, each of which has finished area, and central air conditioning. Two comparables each have a fireplace and three comparables have a garage ranging in size from 420

to 462 square feet of building area. The comparables sold from June 2020 to April 2023 for prices ranging from \$320,000 to \$425,000 or from \$199.13 to \$262.35 per square foot of living area, including land. The appellants argue the subject dwelling suffers from damage caused from a second story 1993 addition. The appellants included photographs revealing cracks in the foundation, cracks in the interior drywall and buckling of interior drywall. The appellants further argue that the repair costs, which supported their favorable 2016 Property Tax Appeal Board case, have not been made. The appellants' assessment reduction request is based on the costs needed to repair the subject.

Based on this evidence the appellants requested the subject's assessment be reduced to \$101,600, which reflects a market value of \$304,830 or \$174.29 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,600. The subject's assessment reflects a market value of \$367,837 or \$210.31 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 four comparable properties located within .26 of a mile from the subject. The board of review's comparable #3 is the same property as the appellants' comparable #2. The comparables have sites with 7,489 or 7,492 square feet of land area that are improved with split-level dwellings of frame exterior construction ranging in size from 1,367 to 1,620 square feet of living area. The dwellings were built from 1976 to 1979. The comparables have basements, each of which has finished area, central air conditioning, and a garage ranging in size from 440 to 550 square feet of building area. One comparable has a fireplace. The comparables sold from April 2021 to March 2024 for prices ranging from \$340,000 to \$425,000 or from \$242.17 to \$282.69 per square foot of living area, including land. The board of review included a brief critiquing the appellants' comparables and acknowledged the subject's assessment was reduced in 2016 based on its condition.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal reiterating the subject received a favorable decision in 2016 from the Property Tax Appeal Board and the subject has had no improvements or major repairs since 2015. The appellants did acknowledge the subject has received minor repairs to interior drywall and the concrete foundation. The appellants argue the board of review's comparable #1 has 1,919 square feet of living area, due to an addition that was done without a building permit, which the board of review's evidence does not reflect. The appellants also argue the board of review's comparable #4 has a March 2024 sale date, which should not be used to value property as of the January 1, 2023 assessment date at issue.

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.

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 an initial matter regarding the appellants rebuttal that the board of review's comparable #1 has 1,919 square feet of living area, the Board finds the appellants submitted no evidence to support the claim, such as Multiple Listing Service (MLS) data or other sales information. The appellants submitted a sketch and photograph of the comparable from the Milton Township Assessors Office. The sketch does not reflect the additional square feet of living area that the appellants claim exists, and the appellants only added an arrow with the word "ADDITION" pointing to the second floor on the photograph.

The parties submitted a total of seven comparable sales for the Board's consideration, one of which was submitted by both parties. The Board finds only the parties' common comparable sold within one year of the January 1, 2023 assessment date at issue. Nevertheless, the Board gives less weight to the appellants' comparables #3 and #4, due to their sale dates occurring greater than 26 months prior to the January 1, 2023 assessment date at issue. The Board finds the parties' remaining comparable sales, which includes the parties' common comparable, have varying degrees of similarity to the subject. The best comparables sold from April 2021 to March 2024 for prices ranging from \$340,000 to \$425,000 or from \$207.29 to \$282.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$367,837 or \$210.31 per square foot of living area, including land, which falls at the lower end of 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, such as their lack of needed repairs, 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: _____

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: _____

January 21, 2025



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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