



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

APPELLANT: Ryan Phelan
DOCKET NO.: 23-05219.001-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: \$34,200
IMPR.: \$124,860
TOTAL: \$159,060

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 two-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, 2½ bathrooms, a fireplace, a 3-car garage with 600 square feet of building area, and a 512 square foot 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 with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables that have the same assessment neighborhood code as the subject, one of which is located on the same street as the subject property. The parcels range in size from 9,375 to 10,875 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,503 to 2,654 square feet of

living area. The dwellings were built from 1995 to 1998. Each comparable has a basement with finished area, central air conditioning, 2½ bathrooms, a fireplace, and a 2-car garage. The comparables sold from January to June 2022 for prices of \$435,000 or \$455,000 or from \$163.90 to \$181.78 per square foot of living area, including land. The comparables have improvement assessments ranging from \$109,390 to \$121,740 or from \$43.70 to \$45.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$115,504 or \$44.32 per square foot of living area including land, which results in a reduced total assessment of \$149,704, reflecting a market value of \$449,157 or \$172.35 per square foot of living area, including land, when using 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 \$159,060. The subject's assessment reflects a market value of \$477,228 or \$183.13 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$124,860 or \$47.91 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, along 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 have the same assessment neighborhood code as the subject and are located within 0.19 of a mile from the subject property. The board of review's comparable #4 is the same property as the appellant's comparable #3. The parcels range in size from 8,383 to 10,495 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,435 to 2,768 square feet of living area. The dwellings were built from 1994 to 1997. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, 2½ bathrooms, a fireplace, and a garage ranging in size from 440 to 704 square feet of building area. The comparables sold in June 2022 for prices ranging from \$455,000 to \$550,000 or from \$181.78 to \$213.34 per square foot of living area, including land. The comparables have improvement assessments ranging from \$109,390 to \$118,400 or from \$42.77 to \$45.84 per square foot of living area.

The board of review also provided a comparable report printout prepared by the township assessor. The assessor argued that none of the seven comparables have an inground swimming pool, like the subject and six of the seven comparables have a 2-car garage, whereas the subject has a 3-car garage.

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

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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

comparables have improvement assessments that range from \$42.77 to \$45.84 per square foot of living area, which is effectively the same as the appellant's comparables that have improvement assessments that range from \$43.70 to \$45.87 per square foot of living area. The appellant argued that neither the board of review nor the appellant submitted any evidence showing a building assessed value per square foot above \$45.87. The appellant requested a reduction in the subject's assessment.

In sur-rebuttal, the board of review submitted a grid analysis prepared by the township assessor with information on the appellant's three comparables presented in the appeal petition, as well as the two comparables submitted by the appellant in rebuttal. The assessor contended that the appellant's rebuttal comparables each have an inground swimming pool, like the subject but lack basement finish, a feature of 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 has not been considered by the Property Tax Appeal Board.

The record contains six comparable sales for the Board's consideration, as one sale was common to both parties. The Board finds all the comparables sold proximate in time to the assessment date and are similar to the subject in location, dwelling size, design, age and some features, although none of the comparables have an inground swimming pool like the subject, five comparables have a smaller garage capacity, and one comparable lacks basement finish that is a feature of the subject, suggesting upward adjustments would be needed to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from January to June 2022 for prices ranging from \$435,000 to \$550,000 or from \$163.90 to \$213.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$477,228 or \$183.13 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. Based on this evidence and after considering appropriate

adjustments to the 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 the subject's improvement assessment, the Board finds the parties' comparables are similar to the subject in location, dwelling size, design, age and some features, although none of the comparables have an inground swimming pool like the subject, five comparables have a smaller garage capacity, and one comparable lacks basement finish that is a feature of the subject. The comparables have improvement assessments ranging from \$109,390 to \$121,740 or from \$43.70 to \$45.87 per square foot of living area. The subject's improvement assessment of \$124,860 or \$47.91 per square foot of living area falls above the range established by the comparables in this record, which appears to be logical given the subject's superior features, such as an inground swimming pool and larger garage. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, 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: _____

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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