



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

APPELLANT: Haggerty Living Trust
DOCKET NO.: 23-05455.001-R-1
PARCEL NO.: 09-10-408-004

The parties of record before the Property Tax Appeal Board are Haggerty Living Trust, 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: \$75,720
IMPR.: \$338,040
TOTAL: \$413,760

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 3-story dwelling of frame and brick exterior construction with 3,540 square feet of living area. The dwelling was built in 2000 and is approximately 23 years old. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces, and a garage with 532 square feet of building area. The property has an approximately 8,800 square foot site and is located in Clarendon Hills, 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 four comparable sales that are located in the subject's assessment neighborhood code and within 0.6 of a mile from the subject. The parcels range in

¹ The board of review submitted a property record card that disclosed the subject has a full basement with 1,669 square feet of finished area, which was unrefuted by the appellant.

size from 7,200 to 11,725 square feet of land area. The comparables are improved with 3-story homes of frame or brick exterior construction ranging in size from 3,146 to 4,001 square feet of living area. The homes range from 19 to 21 years old. Each comparable has a basement with finished area,² central air conditioning, from two to four fireplaces, and a garage that ranges in size from 484 to 690 square feet of building area. The comparables sold from December 2020 to March 2022 for prices ranging from \$965,000 to \$1,285,000 or from \$274.93 to \$325.98 per square foot of living area, land included.

The appellant also provided copies of a Multiple Listing Service data sheet and either a warranty or trustee's deed in support of each comparable sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$351,174 which reflects a market value of \$1,053,627 or \$297.63 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 \$413,760. The subject's assessment reflects a market value of \$1,241,404 or \$350.68 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located in the subject's assessment neighborhood code and within 0.56 of a mile from the subject. 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. Board of review comparable #1 is the same property as the appellant's comparable #1. The parcels range in size from 8,335 to 12,263 square feet of land area. The comparables are improved with 2-story or 3-story homes of frame exterior construction ranging in size from 3,513 to 3,942 square feet of living area. The homes were built from 2002 to 2005. Each comparable has a basement, two of which have finished area, central air conditioning, either one or two fireplaces, and a garage that ranges from 484 to 585 square feet of total building area.³ The comparables sold from May 2021 to June 2022 for prices of either \$1,285,000 or \$1,400,000 or from \$325.98 to \$375.54 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.

² Multiple Listing Service data sheets provided by the appellant disclosed that each comparable has a finished basement.

³ The Board finds the board of review misreported the size of the garage for comparable #3 in its grid analysis by including the room area over the garage in their calculation.

The record contains a total of six comparable sales for the Board's consideration, which includes one sale shared by the parties. The Board gives reduced weight to the appellant's comparables #1, #2, and #3 as well as board of review comparable #3 which sold in either 2020 or 2021, thus being less proximate in time to the subject's January 1, 2023 assessment date at issue than the other comparables in this record.

The Board finds the best evidence of market value to be the sales for the appellant's comparable #4 as well as board of review comparables #1 and #2, which includes the common sale. These comparables sold proximate in time to the subject's assessment date and are similar to the subject in location, age, dwelling size, and some features. However, board of review comparable #2 lacks basement finish, a feature of the subject, suggesting appropriate adjustments would be necessary to make them more equivalent to the subject. Nevertheless, these two properties sold in March 2022 and June 2022 for prices of \$1,285,000 and \$1,400,000 or \$325.98 and \$375.54 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$1,241,404 or \$350.68 per square foot of living area, including land, which falls below the two best comparable sales in this record on an overall market value basis and is bracketed by them on a price per square foot basis. After considering appropriate adjustments to the two best comparables for differences when compared to 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: _____

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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