



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

APPELLANT: Michael Harrington
DOCKET NO.: 23-05626.001-R-1
PARCEL NO.: 02-03-208-009

The parties of record before the Property Tax Appeal Board are Michael Harrington, 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: \$47,280
IMPR.: \$101,570
TOTAL: \$148,850

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 ranch-style dwelling of brick exterior construction with 1,884 square feet of living area. The dwelling was built in 1973. Features of the home include a basement with finished area,¹ central air conditioning, one fireplace, 2.5 bathrooms, and a 2-car garage with 500 square feet of building area. The property has a 15,999 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales that are located from 0.6 of a mile to 2.1 miles from the subject property, three of which are located in the same assessment neighborhood

¹ The parties disagree as to the amount of basement and finished basement areas the subject features. The Board finds the best evidence of the subject's basement is the Bloomingdale Township Property Information sheet submitted by the appellant. The Board notes that the DuPage County Board of Review did not provide the subject's property record card as required by Property Tax Appeal Board procedural rule Section 1910.40.

code as the subject.² The parcels range in size from 5,898 to 17,771 square feet of land area. The comparables are improved with ranch-style homes of brick, frame, or brick and frame exterior construction ranging in size from 1,265 to 1,895 square feet of living area. The homes were built from 1956 to 1985. Each dwelling has a basement, five of which have finished area. Each comparable has central air conditioning, from 2.0 to 3.0 bathrooms, and a garage with either 500 or 750 square feet of living area. Two comparables each have a fireplace. The properties sold from June 2021 to June 2023 for prices ranging from \$315,000 to \$387,000 or from \$125.00 to \$259.38 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$126,999 which reflects a market value of \$381,035 or \$202.25 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 \$148,850. The subject's assessment reflects a market value of \$446,595 or \$237.05 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located within the same assessment neighborhood code as the subject property. The Board finds that comparables #1 and #2 lack the sales data necessary for the Board to use in this overvaluation appeal and therefore will be excluded from further consideration in this decision. Comparables #3 through #6 are improved with ranch-style homes of brick or mixed exterior construction ranging in size from 1,488 to 1,849 square feet of living area. The homes were built from 1956 to 1968. The homes each have a basement with finished area, central air conditioning, either 2.0 or 2.5 bathrooms, and either a 1-car or a 2-car garage. Three comparables each have a fireplace. Comparables #3 through #6 sold from October 2021 to September 2022 for prices ranging from \$387,000 to \$525,000 or from \$214.98 to \$352.82 per square foot of living area, land included.

The board of review, through the Bloomingdale Township assessor, asserted the appellant's comparables had similar amenities when compared to the subject but that only one was located in the subject's neighborhood and noted that both the subject's improvement assessment and sale price per square foot fell within in the ranges established by the appellant's comparables. The board of review also asserted that its comparables had similar amenities when compared to the subject and were all located in the subject's neighborhood as well as noting that both the subject's improvement assessment and sale price per square foot fell within in the ranges established by the board of review's comparables.

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

² The best descriptions of the comparables were found in the Bloomingdale Township Property Information sheets presented by the appellant, which were unrefuted by the board of review.

³ 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 not published figures for tax year 2023.

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 record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #4, #5, and #6 as well as board of review comparables #3 and #5 which are less similar in dwelling size than other comparables available in this record and/or have sales dates occurring in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue given other available comparable sales.

The Board finds the best evidence of market value to be the sales for the appellant's comparables #1 and #3 as well as board of review comparables #4 and #6. These comparables sold proximate in time to the subject's 2023 lien date are similar to the subject in design, dwelling size, and other features with varying degrees of similarity in age. Three of these comparables are significantly older homes than the subject suggesting upward adjustments for this difference would be appropriate to make them more equivalent to the subject. Nevertheless, these four properties sold from July 2022 to April 2023 for prices ranging from \$319,900 to \$490,500 or from \$163.54 to \$276.18 per square foot of living area, land included. The subject's assessment reflects a market value of \$446,595 or \$237.05 per square foot of living area, land included, which falls with the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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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