



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

APPELLANT: Daniel Murphy-Olson
DOCKET NO.: 23-05667.001-R-1
PARCEL NO.: 08-22-413-015

The parties of record before the Property Tax Appeal Board are Daniel Murphy-Olson, 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: \$67,740
IMPR.: \$131,540
TOTAL: \$199,280

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 part 2-story and part 1-story dwelling of frame construction with cedar and brick exterior that has 2,639 square feet of living area and was constructed in 1990. Features of the home include a basement with 340 square feet of finished area, central air conditioning, two fireplaces and a 690 square foot garage. The property has an approximately 11,546 square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from 2 to 4 blocks from the subject property. The comparables have sites that range in size from 10,047 to 13,471 square feet of land area and are improved with contemporary 2-story dwellings of cedar and brick exterior construction ranging in size from 2,170 to 2,958 square feet of living area. The dwellings were built from 1990 to 1992. Each comparable has a basement with finished area ranging in size to 335 to 786 square feet. Each dwelling has central air conditioning, one or two

fireplaces and a garage ranging in size from 460 to 713 square feet of building area. The properties sold from July 2020 to August 2022 for prices ranging from \$410,000 to \$525,000 or from \$156.52 to \$193.80 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$171,667 which reflects a market value of \$515,053 or \$195.17 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 \$199,280. The subject's assessment reflects a market value of \$597,900 or \$226.56 per square foot of living area, land included, when using 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 sales located within 0.59 of a mile from the subject property. The comparables have sites that range in size from 10,160 to 13,271 square feet of land area and are improved with part 2-story and part 1-story dwellings of frame exterior construction ranging in size from 2,678 to 3,167 square feet of living area. The homes were built from 1990 to 1993. Each comparable has a basement, with three having finished area ranging from 795 to 1,337 square feet. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 483 to 726 square feet of building area. The properties sold from June 2021 to July 2023 for prices ranging from \$605,000 to \$800,000 or from \$220.74 to \$252.61 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal the appellant critiqued the board of review comparables. The appellant argued board of review comparables #1 and #3 have 5-bedrooms versus the subject's 4-bedroom design. The appellant contended 5-bedroom homes sells for more than a 4-bedroom homes in the subject's market. To support this contention, the appellant submitted a spreadsheet with information on 12 sales in the subject's market depicting the average sale price of 4-bedroom homes to be \$616,333 while 5-bedroom homes sold for an average price of \$680,000. Based on this information, the appellant concluded a 10.33% higher sale price for 5-bedroom.

The appellant also submitted the PTAX-203 Real Estate Transfer Declaration for board of review comparable #2 arguing the Board should give this comparable no weight due to its sale date occurring after January 1, 2023, the property's larger dwelling size relative to the subject, and the fact that the seller was a relocation company which the appellant argued renders this as a non-arm's length transaction. Finally, the appellant argued board of review comparables #3 and #4 are located in a different neighborhood code than the subject property, which has newer homes and a "more favorable location to parks, the golf course, and traffic."

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.

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 appellant argued board of review comparables #1 and #3 sold for 10.33% more than the subject's market value due to their bedroom counts. The Board gives this argument no merit since a property's sale price reflects multiple factors and the difference in average sale price, as presented by the appellant, reflects more than just bedroom count.

The parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #2 through #5 along with board of review comparable #1 which sold in 2020 or 2021, or from approximately 19 to 30 months prior to the January 1, 2023 assessment date at issue. The Board gives less weight to board of review comparable #2 which has a larger dwelling size when compared to the subject and other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparables #3 and #4 which sold proximate to the lien date at issue and are more similar to the subject in location, age, design, dwelling size and some features, but present varying degrees of similarity to the subject in basement amenities and garage capacity, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from June to August 2022 for prices ranging from \$525,000 to \$715,000 or from \$193.80 to \$248.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$597,900 or \$226.56 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified 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: _____

February 18, 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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