



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

APPELLANT: Mark Snow
DOCKET NO.: 13-02712.001-R-1
PARCEL NO.: 09-04-212-002

The parties of record before the Property Tax Appeal Board are Mark Snow, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$48,750
IMPR: \$52,010
TOTAL: \$100,760

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 2013 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 one-story¹ single-family dwelling of frame construction with 1,374 square feet of living area. The dwelling was constructed in 1958. Features of the

¹ Appellant's counsel mistakenly reported the subject to be a split-level style dwelling.

home include a partial unfinished basement, central air conditioning and a two-car garage of 578 square feet of building area. The property has a 15,000 square foot site and is located in Westmont, 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 three comparable sales of a split-level, a 1.5-story and a two-story dwelling. The comparable dwellings range in age from 26 to 60 years old and range in size from 1,257 to 2,519 square feet of living area. Each comparable has a basement, central air conditioning and a two-car garage. Two of the comparables have one and two fireplaces, respectively. The properties sold between March and June 2012 for prices ranging from \$255,000 to \$360,000 or from \$143 to \$203 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$79,844 which would reflect a market value of approximately \$239,532 or \$174.33 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,760. The subject's assessment reflects a market value of \$302,401 or \$220.09 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response, the board of review submitted data gathered by the Downers Grove Township Assessor. The assessor contended that appellant's comparables #2 and #3 were located 2.34 and 1.69-miles from the subject property, respectively. Moreover, each of these two comparables was a part two-story and part one-story dwelling differing from the subject's one-story design. In a grid analysis reiterating the appellant's comparables, the assessor described appellant's comparable #1 as a one-story dwelling rather than as a split-level as it was described by the appellant.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales of one-story dwellings located in the subject's neighborhood. The comparable dwellings were built between 1953 and 1971. The homes range in size from 720 to 1,036 square feet of living area. Each comparable has a full or

partial unfinished basement and four of the comparables have a garage ranging in size from 308 to 528 square feet of building area. Two of the comparables have central air conditioning; one comparable has a fireplace. These properties sold between March 2010 and June 2013 for prices ranging from \$155,000 to \$235,000 or from \$215 to \$231 per square foot of living area, including land, rounded.

The township assessor also addressed adjustments to the comparables of both parties for differences from the subject, which were reportedly based upon the individual components in the cost approach to value which were used to calculate the original assessments. Those "adjusted" estimated market values range from \$157 to \$289 per square foot of living area, including land.

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.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparables #2 and #3 which are distant from the subject property and which differ in design from the subject one-story home. The Board has also given reduced weight to board of review comparables #2 and #5 which sold in March and April 2010, dates which are more remote in time to the assessment date at issue of January 1, 2013 and less likely to be indicative of the subject's estimated market value. The Board has also given reduced weight to board of review comparable #1 which is nearly half the size of the subject dwelling and therefore deemed to be dissimilar for purposes of comparison.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #3 and #4. These three most similar comparables sold between July 2011 and June 2013 for prices ranging from \$225,000 to \$255,000 or from \$203 to \$225 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$302,401 or \$220.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and appears to be justified when giving due consideration to differences in age, dwelling size, features and the subject's larger site. Based on this evidence the Board finds 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: November 20, 2015

A. Proctor

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 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 the subsequent year 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.

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.