



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

APPELLANT: Margaret Soltwisch
DOCKET NO.: 13-02719.001-R-1
PARCEL NO.: 09-13-400-032

The parties of record before the Property Tax Appeal Board are Margaret Soltwisch, 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: \$147,720
IMPR.: \$255,000
TOTAL: \$402,720

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 part two-story and part one-story dwelling of frame construction with 5,006 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full unfinished basement, central air

conditioning, four fireplaces and an 859 square foot garage. The property has a 28,608 square foot site and is located in Burr Ridge, 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, one of which is located in the same neighborhood code assigned by the assessor as the subject property. The comparable dwellings range in age from 17 to 23 years old and range in size from 4,320 to 6,282 square feet of living area. Each comparable has a basement, central air conditioning, two to four fireplaces and a three-car garage. The properties sold between March and October 2012 for prices ranging from \$995,000 to \$1,150,000 or from \$183 to \$231 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$348,195 which would reflect a market value of approximately \$1,044,585 or \$208.67 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 \$402,720. The subject's assessment reflects a market value of \$1,208,643 or \$241.44 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 3.99-miles and .64 of a mile from the subject property, respectively, in different neighborhoods.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. Each of the board of review comparables are located in the same neighborhood code assigned by the assessor for the subject. The comparables consist of part two-story and part one-story dwellings that were built in 1995 or 2000 with one dwelling having been rehabilitated in 1999. The homes range in size from 3,568 to 4,630 square feet of living area. Each comparable has a full or partial basement, one of which is finished. Each home has central air conditioning, two fireplaces and a garage of either 782 or 966 square feet of building area. These properties sold between May 2011 and

December 2012 for prices ranging from \$1,100,000 to \$1,480,000 or from \$287 to \$342 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 \$175 to \$341 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 six 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 located in different neighborhoods from the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and the board of review comparables. These four most similar comparables sold between May 2011 and December 2012 for prices ranging from \$995,000 to \$1,480,000 or from \$212 to \$342 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$1,208,643 or \$241.44 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. The Board finds that the subject's estimated market value based on its assessment appears to be justified when giving due consideration to the subject's older age as compared to these most similar

sales and the subject's larger dwelling size when compared to these comparables. 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



Member

Member



Member

Acting Member



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



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.