



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

APPELLANT: William Vickery  
DOCKET NO.: 13-02775.001-R-1  
PARCEL NO.: 09-11-102-011

The parties of record before the Property Tax Appeal Board are William Vickery, 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: \$59,780  
IMPR: \$268,410  
TOTAL: \$328,190**

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 masonry construction with 3,410 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 441 square foot garage. The

property has a 12,300 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 three comparable sales, one of which is located in the same neighborhood code assigned by the assessor as the subject property. The comparables are described as two-story dwellings of frame or brick and frame construction that were 13 or 14 years old. The homes range in size from 3,098 to 3,897 square feet of living area and have basements with finished areas, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The properties were sold between February and August 2012 for prices ranging from \$858,000 to \$959,000 or from \$245 to \$277 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$290,986 which would reflect a market value of approximately \$872,958 or \$256.00 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 \$328,190. The subject's assessment reflects a market value of \$984,964 or \$288.85 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 to the appeal, the board of review submitted a memorandum and a grid analysis of three comparable sales prepared by the township assessor's office. As to the appellant's comparables, the memorandum noted that only one of the comparables was located in the subject's neighborhood code. Additionally, differences in exterior construction, dwelling size, lot size and/or quality class were noted between the subject and the appellant's comparables.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales which were located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story and part one-story dwellings that were built between 1998 and 2000. The homes range in size from 3,092 to 3,492 square feet of living area. Each comparable has a full basement, one of which has

finished area. Each of the comparables has central air conditioning, a fireplace and a garage ranging in size from 454 to 529 square feet of building area. The properties sold between July 2011 and March 2013 for prices ranging from \$913,750 to \$1,100,000 or from \$295 to \$328 per square foot of living area, including land, rounded.

Based on this market value 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. These comparables are similar to the subject in location, design and range in size from 3,092 to 3,897 square feet of living area. These comparables sold between July 2011 and August 2012 for prices ranging from \$858,000 to \$1,100,000 or from \$245 to \$328 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$984,964 or \$288.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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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*

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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.