



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

APPELLANT: Kenneth Goldstein
DOCKET NO.: 13-02778.001-R-1
PARCEL NO.: 09-05-402-024

The parties of record before the Property Tax Appeal Board are Kenneth Goldstein, 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: \$69,520
IMPR: \$188,730
TOTAL: \$258,250**

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 3,473 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 902 square foot garage. The

property has a 14,964 square foot site and is located in Downers Grove, 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 a multi-story and two, two-story dwellings of brick and frame construction that were 1 to 9 years old. The homes range in size from 3,091 to 3,784 square feet of living area and have basements with finished areas, central air conditioning, a fireplace and a two-car or a three-car garage. The properties were sold between January and August 2012 for prices ranging from \$648,500 to \$782,000 or from \$198 to \$217 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$240,022 which would reflect a market value of approximately \$720,066 or \$207.33 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 \$258,250. The subject's assessment reflects a market value of \$775,060 or \$223.17 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 four comparable sales prepared by the township assessor's office. In the memorandum, it was noted that two of the appellant's comparables are located in "different neighborhoods" and located 1.80 and 2.69-miles from the subject property. In addition, differences in construction quality class, size and lot size were noted as compared to the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales which were located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a two-story and three, part two-story and part one-story dwellings that were built between 1993 and 2008. The homes range in size from 2,302 to 3,588 square feet of living area. Each comparable has a full or

partial basement, two of which have finished areas. Three of the comparables have central air conditioning and each has a fireplace and a garage ranging in size from 483 to 1,007 square feet of building area. The properties sold between May 2012 and May 2013 for prices ranging from \$530,000 to \$805,000 or from \$222 to \$246 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 which are distant from the subject property. The Board has also given reduced weight to board of review comparable #3 which is a two-story dwelling as compared to the subject's part two-story and part one-story design. Reduced weight was also given by the Board to board of review comparable #4 which is smaller and older than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 and #2. Each of these three comparables are located in the subject's neighborhood code, each is similar in design, age and/or size to the subject dwelling. These most similar comparables sold between May 2012 and May 2013 for prices ranging from \$648,500 to \$805,000 or from \$198 to \$246 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$775,060 or \$223.17 per square foot of living area, including land, which is within the range established by the best comparable sales in

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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.

Chairman



Member



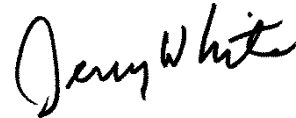
Member



Acting Member



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.