



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

APPELLANT: Sabin Trif  
DOCKET NO.: 13-03289.001-R-1  
PARCEL NO.: 10-03-211-004

The parties of record before the Property Tax Appeal Board are Sabin Trif, 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:** \$81,260  
**IMPR.:** \$148,520  
**TOTAL:** \$229,780

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 is improved with a part two-story and part one-story dwelling of brick exterior construction with 3,622 square feet of living area.<sup>1</sup> The dwelling was constructed in

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of size to be contained in the appraisal submitted by the appellant, which contained a schematic diagram, dimensions and calculations of the subject's living area.

2009. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage. The property has a 13,881 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$495,000 as of April 24, 2013. The appraisal was prepared by Vicki Menck. The client was identified as American Chartered Bank and the assignment type was a refinance transaction.

The appraiser developed the sales comparison approach to value using five comparable sales improved with a one-story dwelling, a 1.5-story dwelling and three two-story dwellings that ranged in size from 2,230 to 3,500 square feet of living area. The dwellings ranged in age from being new to 57 years old. Each comparable has a basement with three being finished, central air conditioning and a two-car or a three-car garage. Three comparables each have one fireplace and one comparable has four fireplaces. The comparables were located in Willowbrook from .50 of a mile to 1.27 miles from the subject property. The sales occurred from September 2012 to March 2013 for prices ranging from \$347,500 to \$527,500 or from \$150.57 to \$219.28 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$462,705 to \$510,840.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,780. The subject's assessment reflects a market value of \$689,616 or \$190.40 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 rebuttal the board of review submitted a statement that appraisal comparables #1 and #3 were significantly smaller in living area and situated in a less desirable neighborhood. The board of review asserted that appraisal comparables #4 and #5 are significantly smaller ranch style dwellings built in 1976 and 1956 that are both situated in less desirable locations. The board of review also noted that appraisal comparable #2 is similar in size and age but situated in a less desirable location.

The board of review stated the subject property is located in a subdivision that was platted in 2006 and has only 8 parcels. It further noted there were only two other homes built in this subdivision and they are smaller than the subject dwelling. One of these properties sold in July 2014 for a price of \$595,000 and the second was listed for a price of \$638,000.

The board of review also stated that there were no sales of newer homes in the subject's immediate vicinity. The board of review asserted the assessor provided three comparable sales that were similar in size and quality of construction but in less desirable locations. The comparables provided by the assessor were improved with part two-story and part one-story single family dwellings of frame or brick construction that ranged in size from 3,391 to 3,582 square feet of living area. The dwellings were constructed from 1990 to 2000. Each comparable had a full unfinished basement, one or two fireplaces and attached garages ranging in size from 669 to 756 square feet of building area. Two comparables had central air conditioning. The sales occurred from June 2012 to April 2013 for prices ranging from \$628,000 to \$681,000 or from \$181.46 to \$193.52 per square foot of living area, including land.

#### **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 Board finds the best evidence of market value to be appellant's appraisal comparable sale #2 and the sales identified by the assessor and submitted by the board of review. These comparables were similar to the subject in style, size and features. Appraisal comparable #2 was new while the comparables provided by the board of review were older than the subject dwelling being constructed from 1990 to 2000. These properties ranged in size from 3,500 to 3,582 square feet of living area and sold from June 2012 to April 2013 for prices ranging from \$527,000 to \$681,000 or from \$150.57 to \$193.52 per square foot of living area, including land. The subject's assessment

reflects a market value of \$689,616 or \$190.40 per square foot of living area, including land, which is above the overall price range but within the range established by the best comparable sales in the record on a square foot basis. Considering the subject's superior area with respect to three of the four best comparables, the Board finds the subject's assessment is reflective of the property's fair cash value. Less weight was given the conclusion of value contained in the appellant's appraisal as four of the comparables were significantly smaller than the subject dwelling, three of the comparables were significantly older than the subject dwelling and two of the comparables differed from the subject in style. 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



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Member



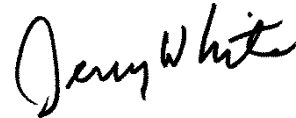
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DISSENTING: \_\_\_\_\_

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: December 18, 2015

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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.