



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

APPELLANT: IH2 Property Illinois, L.P.  
DOCKET NO.: 14-03965.001-R-1  
PARCEL NO.: 08-23-103-006

The parties of record before the Property Tax Appeal Board are IH2 Property Illinois, L.P., the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$35,970  
**IMPR.:** \$40,880  
**TOTAL:** \$76,850

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 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 single-family dwelling of frame construction with 1,450 square feet of living area. The dwelling was constructed in 1964. Features of the property include a lower level that is partially finished and a garage with 418 square feet of building area. The property has a 9,322 square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellant's appeal is based on a contention of law. Contrary to the procedural rules of the Property Tax Appeal Board (86 Ill.Admin.Code § 1910.65(d)), no specific legal argument was set forth by the appellant beyond asserting that the appeal was a "direct appeal" in accordance with Section 16-185 of the Property Tax Code ( 35 ILCS 200/6-185). Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. (See 86 Ill.Admin.Code §1910.63.)

Additional documentation submitted with the appeal consisted of a copy of a Settlement Statement reflecting the sale of the subject property occurring on August 26, 2013 for a price of \$190,000. Section IV – Recent Sale Data of the appeal petition was not completed in any manner so as to report the nature of the sale transaction, whether the parties to the transaction were related, how and whether the property was advertised on the open market prior to the sale and, if advertised, for what period of time.

Based on the brief and settlement statement, the appellant requested a reduction in the subject's assessment to \$63,330 to purportedly reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,850. The subject's assessment reflects a market value of \$230,573 or \$159.02 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review through the township assessor's office submitted information on four comparable sales. The comparables were improved with dwellings similar in style as the subject property located within .53 of a mile of the subject and each with 1,450 square feet of living area. The dwellings were constructed in 1964 or 1966. The comparables had similar basement and garage features as the subject property with the exception that comparables #2 and #3 have central air conditioning. The comparables sold from October 2013 to June 2014 for prices ranging from \$250,000 to \$303,000 or from \$172.41 to \$208.97 per square foot of living area, including land. As part of the information concerning the subject property, the grid analysis reflected that the subject sold in August 2013 for \$190,000.

Based on this evidence, 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 appellant provided evidence of the sale of the subject property in August 2013 for \$190,000, but the appellant wholly failed to provide any evidence to demonstrate that the sale had the elements of an arm's length transaction. In the absence of evidence disclosing, for instance, that

the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market in some manner and/or that it had been on the market for a reasonable period of time, there is no basis upon which to conclude that the subject's sale was an arm's length transaction.

Instead, the Board finds that the four comparable sales of properties similar to the subject in most respects and which sold proximate in time to the valuation date at issue indicates that the sale of the subject may not reflect market value. The sales identified by the township assessor appear to be more indicative of arm's length transactions reflective of fair cash value. Therefore, the Board gives most weight as the best evidence of market value to the sales provided by the board of review as these comparables appear to be similar to the subject and appear to be more representative of market. These comparables sold from October 2013 to June 2014 for prices ranging from \$250,000 to \$303,000 or from \$172.41 to \$208.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$230,573 or \$159.02 per square foot of living area, including land, which is below the range established by the best comparable sales in this record.

As stated above, the Board gave little weight to the subject's sale due to the fact the appellant failed to establish in any manner that the sale had the elements of an arm's length transaction. Based on this limited evidentiary record, the Property Tax Appeal Board finds the subject property is not overvalued and a reduction in the subject's assessment is not warranted.

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

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

### CERTIFICATION

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: \_\_\_\_\_

April 21, 2017



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.