



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

APPELLANT: Elizabeth Duberman  
DOCKET NO.: 15-04950.001-R-1  
PARCEL NO.: 09-12-132-001

The parties of record before the Property Tax Appeal Board are Elizabeth Duberman, 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:** \$155,000  
**IMPR.:** \$552,130  
**TOTAL:** \$707,130

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 2015 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 two and one-half story dwelling of frame and masonry construction with 4,859 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full finished basement, central air conditioning, three fireplaces, an in-ground pool and a three-car garage. The property has a 14,280 square foot site and is located in Hinsdale, 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 \$1,550,000 as of January 1, 2015. The appraiser developed the sales comparison approach and the cost approach but gave primary emphasis to the sales comparison approach for estimating the market value of the subject property. Using the cost approach, the appraiser estimated a market value of \$1,664,148. Under the sales comparison approach, the appraiser considered four

comparable properties that sold from August 2013 to January 2015 for prices that ranged from \$1,199,000 to \$1,600,000 or from \$253.27 to \$311.11 per square foot of living area, land included. The dwellings were constructed in 2004 or 2008 and range in size from 4,500 to 5,200 square feet of living area. After making adjustments for differences between the comparable properties and the subject, the appraiser concluded that the subject property had a market value of \$1,550,000 as of January 1, 2015. Based upon the appraisal, the appellants requested that the subject's total assessment be reduced to \$608,130.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$707,130. The subject's assessment reflects a market value of \$2,123,514 or \$437.02 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that sold from September 2013 to September 2014 for prices that ranged from \$2,137,500 to \$2,350,000 or from \$447.83 to \$529.28 per square foot of living area, land included. The comparables were located in the same neighborhood as the subject and have sites that range from 14,962 to 16,625 square feet of land area. The comparables are improved with dwellings that were described as two-story with part three-story. The dwellings were constructed from 2004 to 2013; contain from 4,440 to 5,066 square feet of living area; and have features similar to the subject property.

As part of its submission, the board of review analyzed the appraiser's six comparable sales. The board of review stated that none of the appraiser's comparables were located in the same neighborhood as the subject and one of the comparables was located in the Cook County portion of Hinsdale. In addition, the board of review argued that the appraiser had grossly overstated the living area of three of the comparables used in the appraisal. The appraiser stated that comparable #2 had 4,700 square feet of gross living area, but the board of review indicated this comparable actually had 3,339 square feet of living area. The appraiser stated comparable #3 had 4,500 square feet of gross living area, while the board of review indicated this comparable actually had 3,363 square feet of living area. The appraiser stated comparable #4 had 5,200 of gross living area, while the board of review indicated this comparable actually had 3,560 square feet of living area. To support these claims, the board of review presented the comparables' property record cards which included schematic drawings of each comparable dwelling. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant did not respond to the board of review's assertions.

### **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 submitted an appraisal report estimating the subject property had a market value of \$1,550,000 as of January 1, 2015. The Board gave little weight to the appraisal report due to differences between the subject and the appraiser's comparables in sale date, location and living area. The appraiser's comparable sale #4 sold in August 2013 which was not proximate in time to the January 1, 2015 assessment date. Furthermore, the board of review provided evidence indicating that none of the appraiser's comparables were located in the same neighborhood as the subject, and three of the appraiser's comparables had significantly less living area than the subject. The Board finds that these differences undermined the appraiser's conclusion of value.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #3. These properties sold in September 2014 and June 2014 for prices of \$2,137,500 and \$2,275,000 or \$447.83 and \$449.07 per square foot of living area, land included, respectively. The Board finds these comparables were located in the same neighborhood as the subject and were very similar to the subject in living area and age. The subject's assessment reflects a market value of \$2,123,514 or \$437.02 per square foot of living area, including land, which is below the market value of the best comparable sales in the 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



Acting Member



Member



Acting 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: June 23, 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.