



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

APPELLANT: Daniel Snyder  
DOCKET NO.: 15-04957.001-R-1  
PARCEL NO.: 06-20-306-086

The parties of record before the Property Tax Appeal Board are Daniel Snyder, 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:** \$40,720  
**IMPR.:** \$267,610  
**TOTAL:** \$308,330

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 brick construction with 5,323 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 three-car garage. The property has a 14,759 square foot site and is located in Lombard, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal that had been prepared for Midwest Community Bank for refinancing. The appraiser estimated the subject property had a market value of \$800,000 as of May 20, 2014. Under the sales comparison approach to value, the appraiser considered seven

comparable properties, two of which were active listings.<sup>1</sup> The five properties that sold had sale dates ranging from to August 2013 to January 2014 for prices that ranged from \$640,000 to \$855,000 or from \$164.27 to \$199.42 per square foot of living area, land included. Comparable #6 was listed for sale at a price of \$899,000, and comparable #7 was listed at a price of \$649,900. After making adjustments to the comparables' sale prices for differences from the subject, the appraiser concluded that the subject property had a market value of \$800,000 as of May 20, 2014. Based upon the appraisal, the appellant requested that the subject's total assessment be reduced to \$266,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$308,330. The subject's assessment reflects a market value of \$925,916 or \$173.95 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 four comparable sales; however, board of review comparables #1 and #2 are the same properties as the appraiser's comparables #1 and #2. These properties will be analyzed with the appraisal and will not be further discussed with the other board of review comparables. The board of review's comparables #3 and #4 sold in May 2015 and March 2012 for prices of \$650,000 and \$750,000 or \$165.94 and \$175.11 per square foot of living area, land included, respectively. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, living area and features. As part of their submission, the board of review stated that the appraiser's comparable #7 sold in June 2014 for a price of \$670,000 or \$184.17 per square foot of living area, land included. 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 submitted an appraisal of the subject property estimating the subject had a market value of \$800,000 as of May 20, 2014. The appraiser presented seven comparable properties, two of which were active listings. The Board gave less weight to the appraisal due to the fact that four of the properties sold in 2013. The Board finds these sales to be dated and less indicative of market value as of the January 1, 2015 assessment date. The Board also gave less weight to board of review comparable #4. This comparable sold in 2012 and was also found to be dated.

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<sup>1</sup> The board of review presented a sale price for one of the active listings. The appellant's comparable #7 sold in June 2014 for \$670,000 or \$184.17 per square foot of living area, land included.

The Board finds the best evidence of market value in the record to be the appraiser's comparables #4 and #7 and board of review comparable #3. These comparables were very similar to the subject in age and the appellant's comparable #4 was the only property in the record to be similar to the subject in living area. These properties sold from January 2014 to May 2015 for prices that ranged from prices of \$650,00 to \$855,000 or from \$165.94 to \$184.17 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$925,916 or \$173.95 per square foot of living area, land included, which is within the range established on a per square foot basis by the best comparable sales in the record. The Board finds the subject's assessment to be justified due to its much larger living area than any of the comparables submitted for this appeal. Based upon 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.