



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

APPELLANT: Susan Fanapour  
DOCKET NO.: 15-05244.001-R-1  
PARCEL NO.: 06-33-207-003

The parties of record before the Property Tax Appeal Board are Susan Fanapour, 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:** \$136,980  
**IMPR.:** \$261,690  
**TOTAL:** \$398,670

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 part 1-story and part 2-story dwelling of masonry construction with 4,602 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full basement with finished area, central air conditioning, 4 fireplaces, an 840 square foot enclosed pool area and a 3-car garage. The property has a 27,589 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on three comparable sales. These comparables are part one-story and part two-story dwellings of masonry or frame and masonry construction built between 1980 and 1986. They range in size from 4,567 to 7,207 square feet of living area. They have unfinished basements, air conditioning, fireplaces, and garages. One features an in-ground pool. They are located in the same neighborhood code as the subject. These comparables sold

between March 2014 and May 2015 for prices ranging from \$800,000 to \$1,580,000 or from \$175.17 to \$237.43 per square foot of living area land included. The appellant requested the total assessment be reduced to \$323,075.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$398,670. The subject's assessment reflects a market value of \$1,197,207 or \$260.15 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. They are described as part 1-story and part 2-story or 2-story dwellings of masonry construction built between 1980 and 1984. They range in size from 3,798 to 5,670 square feet of living area. They feature central air conditioning, fireplaces and garages. All have basements, one with finished area. They are located in the same neighborhood code as the subject. These comparables sold between February 2013 and October 2015 for prices ranging from \$1,147,000 to \$1,825,000 or from \$282.70 to \$321.87 per square foot of living area land included.

### **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 gave less weight to the appellant's comparable #3 and to the board of review's comparables #1 and #4 based their larger or smaller dwelling size as compared to the subject. The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and board of review comparables #2 and #3. These were similar to the subject in location, site size, dwelling size, style and age. These comparables sold for prices ranging from \$219.23 to \$291.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$260.15 per square foot of living area, including land, which is within the range established by the best comparable sales in 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



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.