



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

APPELLANT: Mark Braun  
DOCKET NO.: 15-05247.001-R-1  
PARCEL NO.: 05-15-200-002

The parties of record before the Property Tax Appeal Board are Mark Braun, 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:** \$20,340  
**IMPR.:** \$206,860  
**TOTAL:** \$227,200

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 2-story dwelling of frame construction with 3,016 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has an 8,082 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. These comparables are two-story dwellings of frame or frame and masonry construction built between 1994 and 2006. They range in size from 2,502 to 3,778 square feet of living area. Based on the attached data sheets, the comparables feature basements, two with approximately 75% finished area, central air conditioning, fireplaces, and two, three or four-car garages. These comparables sold between May 2013 and March 2015 for prices ranging from \$495,000 to \$850,000 or from \$197.84 to

\$224.99 per square foot of living area land included. The appellant requested the total assessment be reduced to \$205,178 or a market value of approximately \$615,534.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$227,200. The subject's assessment reflects a market value of \$682,282 or \$226.22 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 2-story dwellings of frame construction built between 2005 and 2015. The comparables range in size from 2,635 to 3,446 square feet of living area. The comparables feature central air conditioning, one or two fireplaces and two or three-car garages. All had finished basements with finished areas ranging from 31% to 74% of the total basement square footage. These comparables sold between June 2013 and April 2015 for prices ranging from \$790,500 to \$895,000 or from \$241.15 to \$311.09 per square foot of living area land included. Regarding the appellant's evidence, the board of review reported that comparable #2 was not an arm's-length sale and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration was submitted indicating that the property was a bank REO, the buyer/seller was a financial institution or government agency, and the property had been advertised for sale.

Based on this evidence and argument, 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 Board finds none of the comparables submitted by either party were very similar to the subject in significant features or aspects. Appellant's comparables #1 and #2 and board of review comparables #1 through #4 had finished basements unlike the subject's unfinished basement. Appellant's comparable #1 differed from the subject in age and appellant's comparable #3 differed from the subject in dwelling size. That said, the Board finds the best evidence of market value to be board of review comparables #2, #3 and #4. These were most similar to the subject in location, style, exterior construction, size and age, and had a smaller percentage of the basement finished than other comparables. These comparables sold for prices ranging from \$241.15 to \$259.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$226.22 per square foot of living area, including land, which is below 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.