



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

APPELLANT: Todd Fiegl  
DOCKET NO.: 15-05248.001-R-1  
PARCEL NO.: 05-10-203-030

The parties of record before the Property Tax Appeal Board are Todd Fiegl, 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:** \$37,860  
**IMPR.:** \$223,020  
**TOTAL:** \$260,880

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 and masonry construction<sup>1</sup> with 3,130 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning and a 3-car garage. The property has a 12,803 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 construction built between 2002 and 2013. They range in size from 2,912 to 3,294 square feet of living area. They feature finished basements, central air conditioning, 1 or

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<sup>1</sup> The appellant claims the dwelling's exterior construction is frame, but the photographic evidence submitted by the appellant shows a brick front on the dwelling. The board of review claims the construction is frame and masonry.

2 fireplaces, and 2-car garages. They are located in the same neighborhood code as the subject. These comparables sold between April 2013 and May 2015 for prices ranging from \$645,500 to \$750,000 or from \$221.67 to \$229.37 per square foot of living area land included. The appellant requested the total assessment be reduced to \$236,047 or a market value of approximately \$708,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$260,880. The subject's assessment reflects a market value of \$783,423 or \$250.30 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 1998 and 2015. They range in size from 3,036 to 3,566 square feet of living area. They feature basements, two with finished area, central air conditioning, fireplaces and 2 or 3-car garages. They are located in the same neighborhood code as the subject. These comparables sold between May 2012 and April 2016 for prices ranging from \$822,500 to \$962,140 or from \$262.20 to \$276.08 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 transaction in that it was purchased by a relocation company, and submitted a PTAX-203 Illinois Real Estate Transfer Declaration to support this claim. The PTAX-203 indicated the property was advertised for sale and was purchased by a relocation company.

### **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 board of review's comparables #2 and #3 based on their dated sales, occurring from 28 to 31 months prior to the January 1, 2015 assessment date of the subject. The Board finds the best evidence of market value to be the appellant's comparables and the board of review comparables #1 and #4. They were very similar to the subject in location, size, style and age. These comparables sold for prices ranging from \$221.67 to \$276.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$250.30 per square foot of living area, including land, which is approximately midway 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.



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.