



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

APPELLANT: Robert Feller  
DOCKET NO.: 15-05531.001-R-1  
PARCEL NO.: 09-01-116-007

The parties of record before the Property Tax Appeal Board are Robert Feller, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:** \$179,350  
**IMPR.:** \$115,090  
**TOTAL:** \$294,440

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 1-story dwelling of frame construction with 2,234 square feet of living area. The dwelling was constructed in 1959. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 625 square foot garage. The property has a 38,252 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on five equity comparables that were also sales. The comparables had varying degrees of similarity when compared to the subject. All were part 1-story and part 2-story or part 1½-story and part 2½-story frame and/or masonry dwellings. They featured unfinished basements, fireplaces and garages. Three had central air conditioning. They were built between 1898 and 1948 and range in size from 2,280 to

3,539 square feet of living area. They have improvement assessments ranging from \$100,900 to \$160,580 or from \$43.66 to \$47.37 per square foot of living area. These comparables also sold between March 2014 and July 2015 for prices ranging from \$689,000 to \$1,150,000 or from \$267.26 to \$339.23 per square foot of living area land included. The appellant requested the total assessment be reduced to \$228,188 which, according to the appellant, reflects a fair market value of \$684,632 or \$306.46 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$294,440. The subject's assessment reflects a market value of \$884,204 or \$395.79 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. The subject property has an improvement assessment of \$115,090 or \$51.52 per square foot of living area. In support of the subject's assessment the board of review submitted information on four equity comparables, two of which were also sales comparables. The comparables had varying degrees of similarity when compared to the subject. All were 1-story or part 1-story and part 2-story frame or frame and masonry dwellings built between 1911 and 1959. The comparables had full or partial basements, two with finished area, and fireplaces and garages. Three featured central air conditioning. The dwellings range in size from 1,717 to 2,447 square feet of living area. They have improvement assessments ranging from \$75,230 to \$129,420 or from \$40.83 to \$56.25 per square foot of living area. Two of the comparables sold in August 2014 and March 2015 for prices of \$700,000 and \$875,000 or for \$304.88 and \$509.61 per square foot of living area land included, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that two of the board of review's comparables were based on equity purposes only and one comparable had been purchased and demolished the same year.

### **Conclusion of Law**

The taxpayer contends assessment inequity and overvaluation as the bases of the appeal.

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their multi-story styles when compared to the subject's one-story design. Appellant's comparables #1, #2, #3 and #4 were also older than the subject. The Board also gave less weight to board of review comparable #4 based on its multi-story design and age. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3. These comparables were similar to the subject in style,

size and age. These comparables had improvement assessments that ranged from \$43.81 to \$56.25 per square foot of living area. The subject's improvement assessment of \$51.52 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity is not justified.

Of the three most similar comparables in the record, one was also a sale. 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 based on overvaluation is not warranted.

The board of review comparable #3 sold in March, 2015 for \$875,000 or \$509.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$395.79 per square foot of living area, including land, which is below the best comparable sale in this record. Based on this evidence the Board further finds a reduction in the subject's assessment based on overvaluation 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.