



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

APPELLANT: Michael Lee  
DOCKET NO.: 15-06111.001-R-1  
PARCEL NO.: 10-02-409-022

The parties of record before the Property Tax Appeal Board are Michael Lee, 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:** \$116,450  
**IMPR.:** \$344,470  
**TOTAL:** \$460,920

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 is improved with a part two-story, part one-story and part three-story single-family dwelling of frame construction with 6,775 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement that is partially finished, central air conditioning, three fireplaces, an indoor swimming pool and a three-car attached garage with 740 square feet of building area. The property has a 34,467-square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,100,000 as of January 1, 2015. The appraisal was prepared by Nicholas J. Mulligan. In estimating the market value of the subject property, the appraiser developed the cost approach to value and the sales comparison approach to value.

Under the cost approach to value the appraiser arrived at a market value estimate of \$1,206,608.

Under the sales comparison approach to value the appellant's appraiser used four comparable sales described as being improved with traditional style dwellings that range in size from 5,500 to 7,178 square feet of living area. The dwellings ranged in age from 10 to 22 years old. Each comparable has a basement with finished area, central air conditioning, two to five fireplaces and a three-car or a four-car garage. Comparable #2 was described as having a swimming pool. The comparables have sites ranging in size from 32,588 to 50,470 square feet of land area and are located in Burr Ridge. The sales occurred from February 2013 to November 2013 for prices ranging from \$930,000 to \$1,150,000 or from \$139.44 to \$186.20 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$965,750 to \$1,178,950. The appraiser arrived at an estimated market value under the sales comparison approach to value of \$1,100,000.

In reconciling the two approaches to value, the appraiser gave most weight to the sales comparison approach to value to arrive at an estimated market value of \$1,100,000 as of January 1, 2015. Based on this evidence the appellant requested the subject's assessment be reduced to \$366,666 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$460,920. The subject's assessment reflects a market value of \$1,384,144 or \$204.30 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 three comparable sales improved with two part two-story and part one-story dwellings and a part two-story, part three-story and part one-story dwelling that range in size from 5,542 to 5,780 square feet of living area. The dwellings were constructed from 1990 to 2006. Each comparable has a full basement with finished area, central air conditioning, three or four fireplaces and garages that range in size from 780 to 1,358 square feet of building area. The comparables have sites ranging in size from 29,350 to 32,233 and are located in Burr Ridge. The sales occurred from September 2013 to July 2014 for prices ranging from \$1,200,000 to \$1,290,000 or from \$211.16 to \$223.18 per square foot of living area, including land.

In rebuttal, the board of review asserted that appraisal comparable sales #2 and #4 are located in Cook County, a different market area than the subject property. The board of review further asserted that appellant's appraisal comparable sale #1 was reported to have 5,500 square feet of living area, however, the property record card reports this property as having 4,696 square feet of living area. The board of review further asserted that appellant's appraisal comparable sale #3 was reported to have 7,100 square feet of living area, however, the property record card reports this property as having 4,991 square feet of living area. The board of review submitted copies of the property record cards for appellant's appraisal comparable sales #1 and #3 to document their reported sizes.

The board of review also submitted information on three comparable land sales that sold in June 2015 for prices ranging from \$190,000 to \$200,000 or from \$6.08 to \$6.40 per square foot of land area. These sales were submitted to challenge the appellant's appraiser's land adjustment of \$1.00 per square foot of land area.

The board of review requested the subject's assessment be confirmed.

### **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 estimating the subject property had market value of \$1,100,000 as of January 1, 2015. The board of review provided information on three comparable sales in support of the assessment. The Board gives less weight to the appellant's appraisal as the appraiser appears to have incorrectly reported the size of appraisal comparable sales #1 and #3, which undermines the credibility of the report and the value conclusion. Additionally, the board of review pointed out that appraisal comparable sales #2 and #4 were located in Cook County, a different assessment jurisdiction, which further detracts from the reliability of the report.

The Board finds the best evidence of market value were the sales provided by the board of review. The comparable sales provided by the board of review are similar to the subject in location, style, age and features with the exception none of the comparables has an indoor swimming pool as does the subject property, which may require an upward adjustment due to this superior feature. Each comparable provided by the board of review was smaller than the subject dwelling. These comparables sold from September 2013 to May 2015 for prices ranging from \$1,200,000 to \$1,290,000 or from \$211.16 to \$223.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,384,144 or \$204.30 per square foot of living area, including land, which is below the range established by the best comparable sales in the record on a square foot basis but supported given the subject dwelling's larger size. Based on this evidence, after considering the differences in size and features between the comparables and the subject property, 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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