



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

APPELLANT: Jose Armario  
DOCKET NO.: 15-06118.001-R-2  
PARCEL NO.: 09-12-224-003

The parties of record before the Property Tax Appeal Board are Jose Armario, 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:** \$183,100  
**IMPR.:** \$393,850  
**TOTAL:** \$576,950

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, part 2-story, part 3-story dwelling of stucco construction containing 4,878 square feet of living area. The dwelling was constructed in 1917.<sup>1</sup> Features of the home include an unfinished basement, central air conditioning, three fireplaces, an in-ground pool and a 2-car garage. The site is approximately 25,000 square feet in size and is located in Hinsdale, 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 prepared by Nicholas J. Mulligan estimating the subject property had a market value of \$1,350,000 or \$276.75 per square foot of living area as of January

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<sup>1</sup> The appraiser says the dwelling is 98 years old with good, typical modernization. The appraiser further says with the exception of updated HVAC, windows, water heater and ceiling fans, all other items are basic and typical. The assessor says the dwelling was built in 1917 with two newer additions giving the subject an effective age of 1961.

1, 2015. The appraiser analyzed five comparables that sold from November 2013 to November 2014 for prices ranging from \$1,150,000 to \$1,625,000 or from \$258.39 to \$293.97 per square foot of living area including land. The comparables are described as traditional frame and/or masonry and/or stucco dwellings that range in age from 17 to 118 years old. The dwellings range in size from 3,912 to 6,289 square feet of living area. The sites range in size from 14,417 to 33,428 square feet of land area and are located a distance of .21 to .81 of a mile from the subject. The comparables have varying degrees of similarity with the subject. The appraiser adjusted the comparables for site size, room count and living area, basement finish, functional utility, garages, sunrooms, fireplaces and in-ground pools.<sup>2</sup> After adjusting for differences with the subject, the comparables' adjusted sale prices ranged from \$1,203,500 to \$1,535,500.

The appraiser also developed the cost approach which placed a value of \$1,370,539 on the property. The appraiser valued the land at \$25.63 per square foot. In reconciliation, the appraiser gave more weight to the sales comparison approach as it best represents the actions of buyers and sellers.

Based on this evidence, the appellant requested the total assessment be reduced to \$450,000 or a market value of approximately \$1,350,000 or \$276.75 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$576,950. The subject's assessment reflects a market value of \$1,732,583 or \$355.18 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.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor addressing differences and similarities of both parties' comparables to the subject. The assessor took issue with the appraiser's land adjustment, citing the appraiser used an adjustment factor of \$1 per square foot of land area in the sales comparison approach but valued the land at \$26 per square foot in the cost approach. The assessor claimed appraisal #4 was sold as a tear down, making the land value for that parcel \$56 per square foot. The assessor submitted Property Record Cards for two other parcels, one sold as a tear down and one was a vacant land sale, which indicated land values of \$62 and \$70 per square foot of land area. The assessor also submitted a map of both parties comparables and the subject.

In support of the subject's assessment, the board of review submitted information on four comparable sales. These comparables are described as part 1-story, part 1.5-story and/or part 2-story dwellings of brick or frame construction built from 1922 to 1963 with newer additions and newer effective ages. They range in size from 4,168 to 5,289 square feet of living area. Three are located in the same neighborhood as the subject. The comparables have varying degrees of similarity with the subject. The comparables sold from September 2013 through May 2015 for prices ranging from \$1,850,000 to \$2,150,000 or from \$377 to \$516 per square foot of living area including land, rounded.

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<sup>2</sup> The appraiser claimed the subject had functional obsolescence due to the in-ground pool but provided no market based evidence to support the claim or the adjustment factor of \$10,000.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant cited differences between the board of review comparables and the subject. Counsel states "all four of the comparables submitted by the board of review have air conditioning while the subject property does not have air conditioning."

### **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.

Initially, the Board finds the subject has central air conditioning as listed in the appraisal Comments – Additional Features section, "Separate high efficient gas furnaces (Trane) and central air units (Trane)..."

The appellant submitted an appraisal estimating the property had a market value of \$1,350,000 or \$276.75 per square foot of living area as of January 1, 2015. The Board gave little weight to the final opinion of value found in the appraisal report based in part on one sale occurring in 2013 which is less indicative of market value as of the subject's assessment date of January 1, 2015. The appraiser did not adjust for this dated sale. The subject was 81 years older than comparables #2 and #5 but no adjustments were made for this age difference. In addition, the appraiser stated in the comments that each sale was adjusted for lot size by \$1.00 per square foot of land area if the difference exceeded 1,000 square feet. However, the appraiser used \$26 per square foot of land in the cost approach and the assessor submitted evidence of two recent sales with indicated land values of \$62 and \$70.

The Board also gave less weight to board of review comparable #4 based on its 2013 sale. The Board finds the best evidence of market value in the record to be board of review comparables #1, #2 and #3. These comparables are most similar to the subject in style, dwelling size, location and most features. The comparables sold from December 2014 and May 2015 for prices ranging from \$1,850,000 to \$2,150,000 or from \$377 to \$516 per square foot of living area including land, rounded. The subject's assessment reflects a market value of \$1,732,583 or \$355.18 per square foot of living area, land included, which is below the range established by the best comparables in the record on both a total market value basis as well as a per square foot basis. Based on this evidence, the Board finds no reduction in the subject's assessment based on overvaluation is warranted.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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:

April 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jose Armario, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187