



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

APPELLANT: Miguel Bravo  
DOCKET NO.: 15-06540.001-R-1  
PARCEL NO.: 08-20-417-006

The parties of record before the Property Tax Appeal Board are Miguel Bravo, 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:** \$50,610  
**IMPR.:** \$108,060  
**TOTAL:** \$158,670

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 two-story and part one-story dwelling of frame exterior construction with 2,962 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 876 square foot garage. The property has an 11,839 square foot site and is located in Naperville, Lisle 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. The comparables consist of two-story dwellings that were each 29 years old. The homes range in size from 3,258 to 3,890 square feet of living area with basements, one of which has finished area. Each property has a garage ranging in size from 678 to 726 square feet of building area. The appellant did not provided data concerning air conditioning, fireplaces or any other amenities. The comparables sold between

August 2014 and May 2015 for prices ranging from \$440,000 to \$531,250 or from \$135.05 to \$140.24 per square foot of living area, including land.

Based on this evidence, the appellant requested a revised total assessment of \$135,547 which would reflect a market value of approximately \$406,682 or \$137.30 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 \$158,670. The subject's assessment reflects a market value of \$476,486 or \$160.87 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.

As to the appellant's evidence, the board of review contended that appellant's comparable sale #1 has an inferior location in that it backs to traffic on Naper Boulevard.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .7 of a mile of the subject property. The comparables consist of part two-story and part one-story dwellings that were built between 1983 and 1986. The homes range in size from 2,733 to 3,241 square feet of living area with unfinished basements. Each property has central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 691 square feet of building area. The comparables sold between October 2014 and April 2015 for prices ranging from \$475,000 to \$547,000 or from \$163.26 to \$173.80 per square foot of living area, including land.

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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as these homes are each substantially larger than the subject dwelling. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, these comparables presented by the appellant are not likely to be reflective of the subject's estimated market value.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and the board of review comparable sales. The Property Tax Appeal Board recognizes the contention

that appellant's comparable #1 has an inferior location as the lot backs to traffic on Naper Boulevard. However, these four comparables are most similar to the subject in age, size and/or features. These most similar comparables sold between October 2014 and April 2015 for prices ranging from \$440,000 to \$547,000 or from \$135.05 to \$173.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$476,486 or \$160.87 per square foot of living area, including land, which is 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.

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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