



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

APPELLANT: Larry Clinton
DOCKET NO.: 15-06546.001-R-1
PARCEL NO.: 01-18-106-002

The parties of record before the Property Tax Appeal Board are Larry Clinton, 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: \$45,460
IMPR.: \$123,420
TOTAL: \$168,880

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 one-story dwelling with a loft of frame exterior construction with 4,046 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a three-car garage of 867 square feet of building area. The property has an 87,106 square foot site and is located in Wayne, Wayne 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, one of which is located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of parcels ranging in size from 65,137 to 109,018 square feet of land area. Each parcel has been improved with a one-story dwelling of frame or brick construction which was built between 1984 and 1989. The homes range in size from 2,914 to 3,480 square feet of living area with

basements, one of which has finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 748 to 900 square feet of building area. The comparables sold between April 2012 and February 2015 for prices ranging from \$370,000 to \$415,000 or from \$110.13 to \$126.97 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$149,191 which would reflect a market value of approximately \$447,575 or \$118.78 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 \$168,880. The subject's assessment reflects a market value of \$507,147 or \$125.35 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 response to the appellant's data, the township assessor contended that the selected comparables were "selectively low sales" with comparable #1 having a dated kitchen and baths at the time of sale with subsequent renovations after the purchase and comparable #2 was "in very dated condition at the time of sale." The assessor also noted the appellant's comparable #3 was a short sale from 2012.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales, one of which is in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of parcels ranging in size from 39,442 to 87,381 square feet of land area. Each parcel has been improved with a one-story dwelling of frame or brick construction which was built between 1988 and 2001. The homes range in size from 2,570 to 4,577 square feet of living area with basements, three of which have finished areas. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 642 to 1,287 square feet of building area. The comparables sold between March 2013 and April 2015 for prices ranging from \$390,000 to \$650,000 or from \$122.35 to \$172.76 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

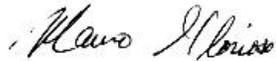
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparable #1 and to board of review comparables #1, #2 and #5 due to differences in age and/or dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #3 and #4. These most similar comparables sold between April 2012 and April 2015 for prices ranging from \$375,000 to \$650,000 or from \$110.13 to \$172.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$507,147 or \$125.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's estimated market value as reflected by its assessment is supported by the most comparable sale properties contained in the 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

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