



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

APPELLANT: Edward Brown
DOCKET NO.: 15-06554.001-R-1
PARCEL NO.: 08-19-406-060

The parties of record before the Property Tax Appeal Board are Edward Brown, 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: \$ 84,690
IMPR.: \$249,060
TOTAL: \$333,750

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 brick and frame exterior construction that has 5,121 square feet of living area. The dwelling was constructed in 2006. The home features an full basement that is partially finished, central air conditioning, two fireplaces and a 926 square foot garage. The subject has a 17,968 square foot site. The subject property is located in Lisle Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of overvaluation claim, the appellant submitted a grid analysis of three comparable sales. Their proximate location in relation to the subject was not disclosed. The comparables are comprised two-story or three-story dwellings of unknown exterior construction that were 18 or 25 years old. One comparable has an unfinished basement and two comparables have partial finished basements. The comparables have garages that range

in size from 680 to 888 square feet of building area. The analysis did not disclose the comparables' land sizes or whether they had central air conditioning or fireplaces. The dwellings range in size from 4,622 to 5,384 square feet of living area. The comparables sold from February 2013 to June 2015 for prices ranging from \$715,000 to \$895,000 or from \$135.78 to \$166.23 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$333,750. The subject's assessment reflects an estimated market value of \$1,002,252 or \$195.71 per square foot of living area including land area when applying DuPage County's 2015 three-year average median level of assessment of 33.30%.

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales. The evidence was prepared by the township assessor. The township assessor indicated the subject is located in a small subdivision with only 25 homes and there have been no sales since 2011. The comparables selected by the assessor are newer built homes located from .51 to .75 of a mile from the subject. The comparables consist of a part two-story and part one-story dwelling; a two-story dwelling; and two, two and one-half story dwellings of frame exterior construction that were built from 2005 to 2009. One comparable has an unfinished basement and three comparables have partial finished basements. Other features include central air conditioning, three to five fireplaces and garages that range in size from 660 to 1,039 square feet of building area. The dwellings range in size from 4,177 to 4,972 square feet of living area. The comparables sold from November 2013 to April 2015 for prices ranging from \$1,100,000 to \$1,324,900 or from \$254.55 to \$269.80 per square foot of living area including land. Based on this evidence, 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 as a basis of the appeal. 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.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their older age when compared to the subject. Additionally, comparable #3 sold in 2013, which is dated and less indicative of market value as of the subject's January 1, 2015 assessment date. Moreover, the appellant's analysis failed to disclose the comparables' proximate location, site sizes, exterior construction or features like central air conditioning or fireplaces for comparison to the subject, which further detracts from the weight of the evidence. The Board gave less weight to comparables #3 and #4 submitted by the board of review. Comparable #3 is considerably smaller in dwelling and site size when compared to the subject. Comparable #4 is sold in 2013, which is dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board finds the remaining two comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold in May 2014 and April 2015 for prices

of \$1,230,000 and \$1,324,900 or \$266.47 and \$269.80 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$1,002,252 or \$195.71 per square foot of living area including land, which is less than the most similar comparable sales contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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(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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