



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

APPELLANT: Robert Rohrman
DOCKET NO.: 16-05075.001-R-1
PARCEL NO.: 09-07-405-005

The parties of record before the Property Tax Appeal Board are Robert Rohrman, the appellant, by attorney Thomas M. Battista, of the Law Offices of Thomas M. Battista 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: \$131,250
IMPR.: \$277,250
TOTAL: \$408,500

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 2016 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 one-story and part two-story dwelling of frame and masonry construction with 4,167 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full finished basement, central air conditioning, three fireplaces, an inground pool and a three-car garage. The property has a 49,405 square foot site and is located in Downers Grove, 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 \$975,000 as of January 1, 2015. The appraiser utilized four comparable sales which sold from September 2013 to August 2014 for prices ranging from \$862,000 to \$982,500 or from \$185.00 to \$233.82 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 \$408,500. The subject's assessment reflects a market value of \$1,227,095 or \$294.48 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with varying degrees of similarity to the subject. The comparables sold from January 2014 to July 2015 for prices ranging from \$1,000,000 to \$1,200,000 or from \$252.14 to \$346.72 per square foot of living area, including land.

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 gives little weight in its analysis to the final opinion of value found in the appraisal submitted by the appellant. The Board finds the appraisal is not credible based on the lack of adjustments for age and date of sale along with the varying adjustments which differed for land and improvement size found in the cost approach to value when compared to the adjustments for same found in the sales comparison approach to value. In addition, the appraiser misrepresented the design for comparable #2, which is reported by the board of review to be a ranch dwelling. The claims made by the board of review in rebuttal were not disputed by the appellant. Based on this finding, the Board will utilize the raw sales data found within the appraisal report.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4. The board gave less weight in its analysis to the appellant's raw sales and board of review comparable sale #1 based on their dissimilar age, design and/or size when compared to the subject. The board of review's most similar comparable sales sold for prices ranging from \$252.14 to \$291.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,227,095 or \$294.48 per square foot of living area, including land, which is supported by the best comparable sales in the record after making adjustments to the comparables for differences when compared to the subject, which the Board finds is slightly superior to the comparables.

Based on this evidence the Board finds the subject's assessment is supported and 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(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: February 13, 2019



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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