



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

APPELLANT: Allen Kanter
DOCKET NO.: 16-06181.001-R-1
PARCEL NO.: 07-07-305-006

The parties of record before the Property Tax Appeal Board are Allen Kanter, 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: \$90,070
IMPR.: \$208,590
TOTAL: \$298,660

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 two-story dwelling of frame and brick exterior construction with 4,953 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 1,051 square foot 3-car attached garage. The property has a 46,898 square foot cul de sac site with golf course frontage and is located in Aurora, Naperville Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales located within same neighborhood code as assigned by the assessor. The comparables are described as two-story dwellings of brick or frame exterior construction that range in size from 4,197 to 5,461 square feet of living area. The dwellings were constructed from 1989 to 1993. Each comparable has a basement, one of which

has finished area, central air conditioning, two fireplaces¹ and a 3-car garage. The comparables have sites ranging in size from 10,968 to 15,971 square feet of land area. The comparables sold in April or July 2015 for prices ranging from \$505,000 to \$900,000 or from \$118.63 to \$164.80 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$298,660. The subject's assessment reflects a market value of \$897,146 or \$181.13 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 response to appellant's evidence, the board of review submitted a detailed comparable report analysis of the appellant's comparables and a map that depicted the locations of both parties comparables and the subject. In addition, the board of review argued the subject site is larger than the typical site in the neighborhood and appellant's comparables #2 and #3 lack golf course frontage unlike the subject.

In support of the subject's assessment, the board of review submitted information on six comparable sales, one of which was submitted by the appellant. The board of review comparable #2 is the same property as appellant's comparable #1. Four of these comparables are located in the same neighborhood code as assigned by the assessor. The comparables are improved with two-story dwellings of frame, brick, or brick and frame exterior construction that range in size from 4,161 to 5,461 square feet of living area. The dwellings were constructed from 1990 to 1997. Each comparable has a basement, four of which have finished area, one or two fireplace and a 3-car garage ranging in size from 661 to 881 square feet of building area. Five of the comparables have sites ranging in size from 11,745 to 46,575 square feet of land area. The comparables sold from July 2013 to June 2016 for prices ranging from \$700,000 to \$900,000 or from \$146.66 to \$202.36 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellant argued that board of review comparables #1, #4 and #6 have more bathrooms, comparables #3, #4 and #6 have 1-2 additional bedrooms and comparables #1, #2, #5 and #6 have finished basements that require significant negative adjustments when compared to the subject.

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

¹ The appellant's counsel failed to provide number of fireplaces for their comparables which was drawn from evidence provided by the board of review.

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 Board finds the parties submitted eight suggested comparable sales for consideration which included one common comparable. The Board gave less weight to the appellant's comparables #2 and #3 due to their sites that lack golf course frontage unlike the subject. The Board also gave less weight to board or review comparables #5 and #6 due to their locations in a different neighborhood and comparables #4 and #5 based on their sales that occurred in 2013 or 2014 which are dated and less likely to be reflective of market value as the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the parties common comparable along with board of review comparables #1 and #3 because they have sites with golf course frontage like the subject. However, two of the comparables' sites are considerably smaller than the subject site. The Board finds these three properties have varying degrees of similarity to the subject in location, dwelling size, design, age and/or features. These comparables sold from June 2015 to June 2016 for prices ranging from \$700,000 to \$900,000 or from \$146.66 to \$202.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$897,146 or \$181.13 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the most similar comparables for differences such as site size and basement finish when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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: August 20, 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

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