



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

APPELLANT: Todd Ressa
DOCKET NO.: 16-06184.001-R-1
PARCEL NO.: 10-02-411-005

The parties of record before the Property Tax Appeal Board are Todd Ressa, 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: \$116,260
IMPR.: \$240,170
TOTAL: \$356,430

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 two-story and a part one-story dwelling of brick exterior construction with 4,412 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 904 square foot garage. The property has a 30,000 square foot site and is located in Burr Ridge, Downers Grove 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 the same neighborhood code as assigned by the assessor. The comparables are described as part two-story and part one-story dwellings of frame or brick exterior construction that range in size from 3,867 to 5,328 square feet of living area. The dwellings were constructed from 1994 to 1997. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size

from 759 to 820 square feet of building area. The comparables have sites ranging in size from 23,081 to 30,000 square feet of land area. The comparables sold from November 2013 to April 2016 for prices ranging from \$791,000 to \$883,000 or from \$148.46 to \$212.05 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 \$356,430. The subject's assessment reflects a market value of \$1,070,682 or \$242.67 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 property record cards, a detailed spreadsheet of the appellant's comparable sales and a narrative noting differences in exterior finish, amenities and lot sizes between the subject and the appellant's comparables. In addition, the board of review submitted a listing sheet for appellant's comparable #2 that stated, "Price Reduced to Sell Quickly".

In support of the subject's assessment, the board of review submitted information on three comparable sales that are located within the same neighborhood code as assigned by the assessor. The comparables are improved with part two-story and part one-story dwellings of frame or brick exterior construction that range in size from 3,966 to 4,902 square feet of living area. The dwellings were constructed from 1996 to 2009. Each comparable has a basement, one of which has finished area. The comparables have central air conditioning; two comparables have two or five fireplaces; and each comparable has a garage ranging in size from 692 to 910 square feet of building area. The comparables have sites ranging in size from 25,523 to 31,745 square feet of land area. The comparables sold from May 2014 to December 2015 for prices ranging from \$975,000 to \$1,625,000 or from \$245.84 to \$367.73 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted six suggested comparable sales for consideration. The Board finds neither of the parties' comparables are particularly similar to the subject due to differences in dwelling size, age, and/or dated sales. The Board gave less weight to the appellant's comparable #1 and board of review comparables #2 and #3 as to these sales that sold in 2013 and 2014 are dated and less likely to be reflective of market value as of the January 1, 2016 assessment date.

Reduced weight was also given to appellant's comparable #2 due to its considerably larger dwelling size when compared to the subject.

The Board finds the appellant's comparable #3 and the board of review comparable #1 are most similar to the subject in location, design and some features. These comparables sold in December 2015 and April 2016 for prices of \$820,000 and \$1,440,000 or \$212.05 and \$293.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,070,682 or \$242.67 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences such as dwelling 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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