



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

APPELLANT: IH3 Property Illinois, LP  
DOCKET NO.: 16-06185.001-R-1  
PARCEL NO.: 05-15-208-019

The parties of record before the Property Tax Appeal Board are IH3 Property Illinois, LP, 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:** \$39,390  
**IMPR.:** \$61,220  
**TOTAL:** \$100,610

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 ranch dwelling of frame exterior construction with 1,241 square feet of living area. The dwelling was constructed in 1917. Features of the home include an unfinished basement and a 420 square foot garage. The property has a 16,394 square foot site and is located in Glen Ellyn, Milton 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 ranch dwellings of frame or frame and masonry exterior construction that range in size from 1,188 to 1,623 square feet of living area. The dwellings were constructed from 1954 to 1956. Each comparable has a basement, two

of which have finished area, central air conditioning and a fireplace.<sup>1</sup> Two comparables have a garage with 198 or 352 square feet of building area. The comparables have sites ranging in size from 7,471 to 12,675 square feet of land area. The comparables sold from July to December 2015 for prices ranging from \$235,000 to \$315,000 or from \$144.79 to \$205.39 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 \$100,610. The subject's assessment reflects a market value of \$302,223 or \$243.53 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 argued appellant's comparables #2 and #3 were non-arm's length transactions, but evidence provided did not support their claim.

In support of the subject's assessment, the board of review submitted information on four comparable sales, one of which was submitted by the appellant. The board of review comparable #3 is the same property as appellant's comparable #1.<sup>2</sup> These four comparables are located in the same neighborhood code as assigned by the assessor. The comparables are improved with ranch dwellings of frame, masonry or frame and masonry exterior construction that range in size from 990 to 1,684 square feet of living area. The dwellings were constructed from 1952 to 1957. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 286 to 598 square feet of building area. Four comparables have a fireplace. The comparables have sites ranging in size from 7,509 to 22,837 square feet of land area. The comparables sold from July 2015 to May 2016 for prices ranging from \$251,000 to \$475,000 or from \$253.54 to \$304.72 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's counsel argued that board of review comparables have fireplaces, central air conditioning and finished basements unlike the subject that require significant negative adjustments.

### **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

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<sup>1</sup> The appellant's grid analysis did not depict the number of fireplaces which was drawn from evidence provided by the board of review.

<sup>2</sup> The Board finds there was a discrepancy in dwelling size for the parties' common comparable. The appellant's evidence depicted 1,573 square feet of living area and the board of review's evidence depicted 1,221 square feet of above grade living area. After reviewing both parties evidence, the Board finds the best evidence of dwelling size was presented by the appellant.

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 record contains seven suggested comparable sales for the Board's consideration, including the parties' common comparable. The Board finds neither of the parties' comparables are particularly similar to the subject. For example, both parties comparables have superior central air conditioning and are younger in age but have considerably smaller lot sizes when compared to the subject. In addition, four of the comparables have dissimilar dwelling sizes and six comparables have superior finished basements when compared to the subject

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparables #2 and #5. These three comparables are most similar to the subject in dwelling size and features though all are younger in age and have superior central air conditioning and basement finish but have considerably smaller lot sizes when compared to the subject. These comparables sold from April 2016 to July 2016 for prices ranging from \$244,000 to \$355,000 or from \$205.39 to \$304.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,223 or \$243.53 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 numerous adjustments to the comparables for differences 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.

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Chairman





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Member

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Member





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Member

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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



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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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