



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

APPELLANT: Willis Gallinaitis
DOCKET NO.: 16-06202.001-R-1
PARCEL NO.: 09-15-107-029

The parties of record before the Property Tax Appeal Board are Willis Gallinaitis, 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: \$61,710
IMPR.: \$186,680
TOTAL: \$248,390

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 part one-story dwelling of brick exterior construction with 3,402 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 643 square foot garage. The property has a 28,758 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within the same neighborhood code as the subject as assigned by the assessor. The comparables are described as part two-story and part one-story dwellings of frame exterior construction ranging in size from 3,798 to 3,900 square feet of living area. The dwellings were constructed in 2003. Each comparable features an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from

506 to 843 square feet of building area. The comparables have sites ranging in size from 9,043 to 11,946 square feet of land area.¹ The comparables sold from December 2014 to March 2016 for prices ranging from \$626,500 to \$655,000 or from \$164.96 to \$168.53 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 \$248,390. The subject's assessment reflects a market value of \$746,140 or \$219.32 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 the appellant's evidence, the board of review submitted property records, a narrative noting differences in features between the subject and the appellant's comparables, a detailed spreadsheet of the appellant's comparables and a map depicting the locations of both parties comparables and the subject. The board of review noted both parties comparables have smaller lots than the subject.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within the same neighborhood code as assigned by the township assessor. The comparables are improved with part two-story and part one-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,382 to 3,567 square feet of living area. The dwellings were constructed in 2001 and 2003. The comparables have basements, two of which are 50% and 75% finished, central air conditioning, one or two fireplaces and garages ranging in size from 671 to 751 square feet of building area. The comparables have sites ranging in size from 8,580 to 17,881 square feet of land area. The comparables sold from June to August 2015 for prices ranging from \$710,000 to \$1,030,000 or from \$209.93 to \$288.76 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.

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 comparable sales for consideration. The Board gave less weight to the appellant's comparables due to their larger dwelling sizes when compared to

¹ The appellant's grid analysis lacked some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

the subject. The Board also gave less weight to the appellant's comparables due to their distant locations when compared to the subject as depicted on the map submitted by the board of review. The Board finds the best evidence of market value to be the board of review comparables that are located significantly closer in proximity to the subject than the appellant's comparables. These three comparables are most similar to the subject in location, dwelling size, age and most features though all have considerably smaller land sizes. These properties sold from June 2015 to August 2015 for prices ranging from \$710,000 to \$1,030,000 or from \$209.93 to \$288.76 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$746,140 or \$219.32 per square foot of living area, including land, which falls within the range by the best comparable sales contained in the record. After considering adjustments to the comparables for differences such as land size 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 failed to demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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(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: July 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Willis Gallinaitis, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187