



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

APPELLANT: James Jacobitz
DOCKET NO.: 16-06204.001-R-1
PARCEL NO.: 09-11-322-023

The parties of record before the Property Tax Appeal Board are James Jacobitz, 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 **A Reduction** 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: \$94,560
IMPR.: \$87,290
TOTAL: \$181,850

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 one-story dwelling of brick exterior construction with 1,984 square feet of living area. The dwelling was originally constructed in 1954 with additions in 1981 and 2000. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 540 square foot garage. The property has a 9,164 square foot site and is located in Clarendon Hills, 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, two of which are located within same neighborhood code as assigned by the assessor. The comparables are described as one-story dwellings of frame or frame and brick exterior construction that range in size from 1,688 to 2,138 square feet of living area. The dwellings were originally constructed in 1920 or 1951. Two comparables had additions that were built in either 1981 or 2006 and one comparable had

additions that were built in 1976, 1986 and 2000. The comparables have basements, one of which has finished area. Each comparable also has central air conditioning, a fireplace and a garage ranging in size from 260 to 660 square feet of building area. The comparables have sites ranging in size from 8,127 to 10,600 square feet of land area.¹ The comparables sold from December 2014 to July 2015 for prices ranging from \$450,000 to \$550,000 or from \$251.31 to \$266.59 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 \$228,200. The subject's assessment reflects a market value of \$685,491 or \$345.51 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 narrative noting differences in amenities between the appellant's comparables and the subject. The board of review also submitted a map depicting the locations of both parties comparables and the subject

In further support of the subject's assessment, the board of review submitted information on three comparable sales, none of which are located in the same neighborhood code as the subject as assigned by the assessor. The comparables are improved with one-story dwellings of frame construction ranging in size from 1,551 to 1,758 square feet of living area. The dwellings were originally constructed from 1953 to 1972. One comparable had additions that were built in 1995 and 1998. Each comparable has a basement, two of which have finished area; one comparable has central air conditioning; two comparables have a fireplace; and each comparable has a garage ranging in size from 240 to 552 square feet of building area. The comparables have sites containing either 9,000 or 10,080 square feet of land area. The comparables sold from June 2014 to August 2015 for prices ranging from \$535,000 to \$553,000 or from \$304.32 to \$353.00 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted six suggested comparable sales for consideration. The Board gave less weight to the appellant's comparable #3 and board of review comparables #1 and #2 based on their sales that occurred in June and December 2014 which are dated and less

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

likely to be reflective of market value as of the subject's January 1, 2016 assessment date. Furthermore, the board gave less weight to the board of review comparable #3 for its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2. These two comparables are most similar to the subject in dwelling size, design, age and most features. These properties sold in April and July 2015 for prices ranging of \$480,000 and \$550,000 or \$251.31 and \$257.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$685,491 or \$345.51 per square foot of living area, including land, which falls considerably above the best comparable sales in this record.

After considering 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 not supported. Based on this record, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is 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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