



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

APPELLANT: David Alfano
DOCKET NO.: 16-06206.001-R-1
PARCEL NO.: 09-24-110-006

The parties of record before the Property Tax Appeal Board are David Alfano, 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: \$57,200
IMPR.: \$95,180
TOTAL: \$152,380

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 2,400 square feet of living area. The dwelling was constructed in 1979. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 792 square foot garage. The property has a 12,183 square foot site and is located in Willowbrook, 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 same neighborhood code as assigned by the assessor. The comparables are described as one-story dwellings of brick exterior construction that range in size from 2,250 to 2,697 square feet of living area. The dwellings were constructed from 1979 to 1987. Each comparable has an unfinished basement; two comparables have central air conditioning; each comparable has a fireplace and a garage ranging

in size from 528 to 631 square feet of building area. The comparables have sites ranging in size from 11,050 to 12,583 square feet of land area.¹ The comparables sold from May 2014 to June 2015 for prices ranging from \$400,000 to \$500,000 or from \$177.78 to \$191.43 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 \$161,280. The subject's assessment reflects a market value of \$484,470 or \$201.86 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 support of the subject's assessment, the board of review submitted information on three comparable sales that are located in the same neighborhood code as assigned by the assessor. The comparables are improved with one-story dwellings of brick exterior construction that contain 2,250 square feet of living area. The dwellings were constructed from 1977 to 1984. Each comparable has an unfinished basement, central air conditioning, a fireplace and a 572 square foot garage. The comparables have sites ranging in size from 11,008 to 11,857 square feet of land area. The comparables sold from January to July 2015 for prices ranging from \$460,000 to \$470,000 or from \$204.44 to \$208.89 per square foot of living area, including land. The board of review also submitted a map depicting the locations of both parties comparables and the subject. 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 #2 based on its sale that occurred in May 2014 which is dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the remaining five comparables that sold most proximate in time to the subject's January 1, 2016 assessment date. These comparables are similar to the subject in dwelling size, design, age and most features though all have superior basement foundations and inferior garage sizes. These properties sold from January to July 2015 for prices ranging from \$460,000 to \$500,000 or from \$185.39 to \$208.89 per square foot of

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

living area, including land. Furthermore, the Board finds that the appellant's comparable #1 is most similar to the subject in dwelling size and garage size and sold for \$469,000 or \$191.43 per square foot of living area, including land which is below the subject's market value of \$484,470 or \$201.86 per square foot of living area, including land.

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

AGENCY

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

APPELLANT

David Alfano, 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