



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

APPELLANT: David Alfano  
DOCKET NO.: 16-06211.001-R-1  
PARCEL NO.: 09-24-110-013

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 **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:** \$54,390  
**IMPR.:** \$84,250  
**TOTAL:** \$138,640

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 frame and brick exterior construction with 1,803 square feet of living area. The dwelling was constructed in 1981. Features of the home include a basement that is 25% finished, central air conditioning, a fireplace and a 575 square foot garage. The property has a 12,281 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood code as assigned by the township assessor. The comparables are described as one-story dwellings of brick exterior construction containing 2,250 or 2,450 square feet of living area. The

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<sup>1</sup> The appellant's counsel failed to provide some descriptive data about the subject which was drawn from evidence provided by the board of review.

dwellings were constructed in 1979 or 1987. Each comparable has a partial basement, one of which is 75% finished and a garage with 572 or 631 square feet of building area. The grid analysis did not disclose the comparables' land sizes or whether they had central air conditioning or fireplaces. The comparables sold from May 2014 to April 2015 for prices ranging from \$400,000 to \$485,000 or from \$177.78 to \$215.56 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 \$138,640. The subject's assessment reflects a market value of \$416,461 or \$230.98 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 a narrative noting differences between the subject and the appellant's comparables. In addition, a detailed spreadsheet, property record cards and sketches of the appellant's comparables were submitted by the board of review along with a map depicting the locations of both parties comparables and the subject..

In support of the subject's assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as assigned by the township assessor. The comparables are improved with one-story dwellings of frame and brick exterior construction ranging in size from 1,833 to 1,918 square feet of living area. The dwellings were constructed in 1978 or 1981. Each comparable has a basement that is 25% or 50% finished, a fireplace and a garage with 575 or 600 square feet of building area. One comparable has central air conditioning. The comparables have sites ranging in size from 11,700 to 17,107 square feet of land area. The comparables sold from April 2013 to April 2015 for prices ranging from \$405,000 to \$490,000 or from \$220.95 to \$255.47 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 comparable #2 based on its larger dwelling size when compared to the subject. The Board also gave less weight to appellant's comparable #3 along with board of review comparables #2 and #3. These sales which occurred in 2013 and 2014 are 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 appellant's comparable #1 along with board of review comparable #1. These two comparables are most similar to the subject in design, dwelling size, age and most features. They sold in February and April 2015 for prices of \$485,000 and \$490,000 or \$215.56 and \$255.47 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$416,461 or \$230.98 per square foot of living area, including land, which is well supported by the most similar comparable sales contained in the 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 supported and no reduction is 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.

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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: July 16, 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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