



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

APPELLANT: Jeffrey White
DOCKET NO.: 16-06341.001-R-1
PARCEL NO.: 09-01-120-019

The parties of record before the Property Tax Appeal Board are Jeffrey White, 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: \$80,220
IMPR.: \$323,970
TOTAL: \$404,190

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 multi-story dwelling of frame construction containing 3,400-square foot of living area. The dwelling was constructed in 2001 and features a full finished basement, central air-conditioning, three fireplaces, and a 484-square foot garage.¹ The dwelling sits on an 8,220-square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited information on three comparable sales all located in the same subdivision as the subject. The properties are improved with multi-story dwellings built in 2001 or 2003 and ranging in size from 3,284 to 3,442 square feet of living area. The comparables each have an

¹ Some details about the subject property and appellant's comparables have been supplemented by a grid analysis submitted by the board of review.

unfinished basement, central air conditioning, two fireplaces, and a garage ranging in size from 400 to 440 square feet of building area. The dwellings are situated on sites ranging in size from 8,002 to 9,435 square feet of land area. The properties sold from August 2015 to February 2016 for prices ranging from \$1,055,000 to \$1,155,000 or from \$306.51 to \$344.09 per square foot of living area, land included. Based on this evidence, the appellant requested the total assessment be reduced to \$374,683.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$404,190. The subject's assessment reflects a market value of \$1,214,148 or \$357.10 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 its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables are all located in the same subdivision as the subject property and consist of multi-story dwellings constructed from 2005 to 2009. The dwellings range in size from 3,120 to 3,363 square feet of living area. The comparables each have a basement, two with finished area, central air conditioning, two or three fireplaces, and a garage ranging in size from 420 to 483 square feet of building area. The dwellings are situated on sites ranging in size from 7,065 to 10,156 square feet of land area. These properties sold from January 2015 to May 2016 for prices ranging from \$1,270,000 to \$1,400,000 or from \$381.95 to \$418.27 per square of living area, including land. The board of review also submitted property record cards and schematics for the subject and all of the comparables. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

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 parties submitted seven comparable sales to support their respective positions before the Property Tax Appeal Board, all of which have varying degrees of similarity to the subject in age, design, size and most features. These seven comparables sold from January 2015 to May 2016 for prices ranging from \$1,055,000 to \$1,400,000 or from \$306.51 to \$418.27 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$1,214,148 or \$357.10 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. After considering adjustments to the comparables for some differences when compared to the subject, the Board finds that 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.

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: February 18, 2020



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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