



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

APPELLANT: Leslie Phillips
DOCKET NO.: 16-06389.001-R-1
PARCEL NO.: 07-24-300-010

The parties of record before the Property Tax Appeal Board are Leslie Phillips, 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: \$108,530
IMPR.: \$295,430
TOTAL: \$403,960

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 two-story dwelling of frame exterior construction with 4,422 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 787 square foot garage. The property has a 37,450 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales with only one comparable located in the same neighborhood as defined by the local assessor. The comparables are described as two-story dwellings of brick or frame and brick exterior construction ranging in size from 3,985 to 4,641 square feet of living area. The dwellings were constructed from 1993 to 2006. Each of the comparables has a basement, one of which has finished area, central air conditioning, one or two

fireplaces and a garage ranging in size from 668 to 1,291 square feet of building area. The comparables have sites ranging in size from 8,450 to 38,424 square feet of land area.¹ The comparables sold from May 2014 to November 2015 for prices ranging from \$768,000 to \$842,000 or from \$165.48 to \$211.29 per square foot of living area, including land. Based on this evidence, the appellants 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 \$403,960. The subject's assessment reflects a market value of \$1,231,457 or \$274.41 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 five comparable sales with only one comparable located in the same neighborhood as defined by the local assessor. The comparables are improved with 2-story or 2.5-story dwellings of frame or frame and brick exterior construction ranging in size from 4,000 to 6,393 square feet of living area. The dwellings were constructed from 2001 to 2014. Each of the comparables has a basement with finished area, one to three fireplaces and a garage ranging in size from 456 to 1,767 square feet of building area. The comparables have sites ranging in size from 6,365 to 42,600 square feet of land area. The comparables sold from July 2014 to October 2015 for prices ranging from \$1,070,000 to \$1,937,500 or from \$267.50 to \$312.65 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.

The appellant submitted a rebuttal critiquing the board of review's submission noting differences in fireplaces, bathrooms and features.

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 eight suggested sale comparables for consideration. The Board gave less weight to the appellant's comparables #1 due to its dissimilar age when compared to the subject and to appellant's comparable #2 as its sale price appears to be an outlier when compared to the other sales submitted by both parties. The Board also gave less weight to the board of review comparable #1 based on its considerably larger dwelling size when compared to the subject and to the board of review comparable #2 due to its September 2014 being less proximate in time to the subject's January 1, 2016 assessment date.

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

The Board finds the best evidence of market value to be the appellant's comparable #3 along with the board of review comparables #3, #4 and #5. These four comparables which sold most proximate in time to the January 1, 2016 assessment date are more similar to the subject in location, dwelling size, design, age and most features. They sold from February 2015 to October 2015 for prices ranging from \$842,000 to \$1,300,000 or from \$211.29 to \$312.65 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$1,231,457 or \$274.41 per square foot of living area, including land, which falls within the range established by the best comparable sales contained in the record. After considering adjustments to the comparables for differences including inferior site size 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.



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: March 19, 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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