



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

APPELLANT: Patrick Barton  
DOCKET NO.: 16-06391.001-R-1  
PARCEL NO.: 06-01-214-002

The parties of record before the Property Tax Appeal Board are Patrick Barton, 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:** \$63,480  
**IMPR.:** \$221,800  
**TOTAL:** \$285,280

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 and brick exterior construction with 3,944 square feet of living area<sup>1</sup>. The dwelling was constructed in 2013. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 614 square foot attached garage. The property has a 7,891 square foot site and is located in Elmhurst, York Township, Dupage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant completed Section IV – Recent Sale Data of the appeal and submitted a Settlement Statement

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<sup>1</sup> The Board finds the best evidence of size was presented by the appellant located in the appraisal which contained a schematic diagram and the calculations of the subject's size. The board of review property record card did not include a schematic diagram depicting the size of the subject.

disclosing the subject property was purchased on December 6, 2013 for a price of \$737,665 or \$187.03 per square foot of living area, including land. The subject was advertised through the Multiple Listing Service. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant also submitted an appraisal with an estimated market value of \$817,000 as of October 31, 2014. The appraisal was prepared by Phillip Warfel, a State of Illinois certified residential real estate appraiser. The property rights appraised were fee simple and the appraisal was performed in connection with a refinance transaction.

In estimating the market value, the appraiser developed the cost approach to value and the sales comparison approach to value. Using the cost approach, the appraiser estimated the subject property had a site value of \$210,000. The appraiser estimated the building improvements had a replacement cost new of \$608,210. Using an economic life of 90 years and a remaining economic life of 89 years, the appraiser calculated physical depreciation to be \$6,082 resulting in a depreciated cost of the improvements of \$602,128. Adding the land value, the depreciated improvement value and the value of the site improvements of \$5,000, the appraiser arrived at an estimated value under the cost approach of \$817,100.

Under the sales comparison approach to value the appraiser utilized four comparable sales and an active listing located from .16 of a mile to 1.17 miles from the subject property. The comparables are described as two-story dwellings ranging in size from 3,375 to 4,199 square feet of living area that were either 1 or 8 years old. Each of the comparables have a basement with finished area, central air conditioning, one or three fireplaces and a two-car garage. The comparables have sites ranging in size from 7,127 to 16,071 square feet of land area. Four of the comparables sold in June 2014 and August 2014 for prices ranging from \$765,000 to \$892,988 or from \$182.19 to \$245.90 per square foot of living area, including land. Comparable #5 is listed for \$875,000 or \$253.62 per square foot of living area, including land and comparable #6 is listed for \$1,050,000 or \$291.67 per square foot of living area, including land. The appraiser adjusted for differences in condition, baths, gross living area, basement size, finish and fireplaces. After making adjustments to the comparables for differences from the subject, the appraiser estimated the comparables had adjusted prices ranging from \$740,500 to \$1,026,000. Based on this data, the appraiser estimated the subject had a market value of \$817,000 as of October 31, 2014. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$285,280. The subject's assessment reflects a market value of \$856,954 or \$217.28 per square foot of living area, land included, when using 3,944 square feet of living area and 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 of the subject property the board of review provided information on seven comparable sales. The comparable are improved with two-story dwellings ranging in size from 3,029 to 4,180 square feet of living area that were constructed in 2014 or 2015. The comparables have basements, six of which have finished area. Each comparable has central air conditioning, six comparables have one or two fireplaces and each

comparable has garage ranging in size from 462 to 614 square feet of building area. The comparables have sites ranging in size from approximately 7,250 to 11,275 square feet of land area. The comparables sold from July 2014 to May 2017 for prices ranging from \$890,000 to \$1,047,137 or from \$240.66 to \$307.03 per square foot of living area, including land. Based on this evidence, 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.

Regarding the recent sale, the appellant provided evidence that the subject property sold on December 6, 2013 for a purchase price of \$737,665 or \$187.03 per square foot of living area, including land. The Board finds the sale is dated and less indicative of market value as of the January 1, 2016 assessment date.

As to the appellant's appraisal, the Board gave little weight to the value conclusion as of October 31, 2014 which is 14 months prior to the January 1, 2016 assessment date and less probative of the subject's market value as of the assessment date at issue. Likewise, the Board gave less weight to the sales used in the appraisal as the sales occurred from June 2014 to August 2014 which are dated and less indicative of market value as of the January 1, 2016 assessment date. These factors undermine the appraised value conclusion.

The Board also gave less weight to board of review comparables #1, #2, #3 and #4 as to the sale dates in 2014 and 2017 are less proximate in time to the January 1, 2016, assessment date and less indicative of market value.

The Board finds the best evidence of market value in the record to be board of review comparables #5, #6 and #7. These three comparables which sold most proximate in time to the assessment date at issue were similar to the subject in design, age and features, though having superior finished basements. The comparables sold from March 2015 to April 2016 for prices ranging from \$890,000 to \$1,047,137 or from \$250.51 to \$280.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$856,954 or \$217.28 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences including dwelling size and basement finish when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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: April 23, 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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