



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

APPELLANT: Sharon Schink
DOCKET NO.: 16-06608.001-R-1
PARCEL NO.: 09-12-205-005

The parties of record before the Property Tax Appeal Board are Sharon Schink, 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: \$ 70,130
IMPR.: \$287,650
TOTAL: \$357,780

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 part two-story, part three-story and part one-story dwelling of frame construction that has 2,750 square feet of living area that was constructed in 1999. The home features a full basement that is 75% finished, central air conditioning, two fireplaces and a 379 square foot garage. The subject has a 6,538 square foot site. The subject property is located in Downers Grove Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. In support of these claims, the appellant submitted a grid analysis of three equity comparables and a refinance appraisal of the subject property.

The assessment equity comparables are located within the same neighborhood code as the subject, as defined by the local assessor. The comparables consist of various combinations of part one-story, part two-story and part three-story dwellings of brick or frame exterior construction that were built from 1987 to 1998. The dwellings range in size from 3,250 to 3,770 square feet of living area and have finished basements that range in size from 1,371 to 1,823 square feet of building area. The comparables have garages that range in size from 436 to 726 square feet of building area. Appellant's counsel failed to disclose whether the comparables have central air conditioning or fireplaces. The comparables have improvement assessments ranging from \$278,960 to \$307,860 or from \$74.00 to \$94.73 per square foot of living area.

The refinance appraisal submitted by the appellant was prepared on behalf of the client, BMO Harris-CLC. The appraiser developed the sales comparison and cost approaches to value in arriving at an opinion of value for the subject property of \$909,000 as of June 10, 2016.

Under the cost approach, the appraiser estimated the subject property had a market value of \$921,600.

Under the sales comparison approach to value, the appraiser analyzed four comparable sales and two listings. The comparables have varying degrees of similarity when compared to the subject in proximate location, land area, design, age, dwelling size and features. Four comparables sold from October 2015 to June 2016 for prices ranging from \$858,000 to \$955,000 or from \$317.06 to \$339.63 per square foot of living area including land. Two comparables were listed for sale for prices of \$949,000 and \$948,500 or \$345.09 and \$362.30 per square foot of living area including land, respectively. After making adjustments to the comparables for differences when compared to the subject, the appraiser concluded the comparables have adjusted sale or list prices ranging from \$888,900 to \$952,800. Based on these adjusted sales and listings, the appraiser arrived at an opinion of value for the subject of \$909,000 under the sales comparison approach to value.

Under reconciliation, the appraiser gave greatest weight to the sales comparison approach to value concluding the subject property has a market value of \$909,000 as of June 10, 2016.

Based on the evidence presented, 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 property of \$357,780. The subject's assessment reflects an estimated market value of \$1,078,951 or \$392.35 per square foot of living area including land when applying DuPage County's 2016 three-year average median level of assessment of 33.16%. The subject property has an improvement assessment of \$287,650 or \$104.60 per square foot of living area.

In support of the subject's assessment, the board of review submitted a grid analysis of three comparables. The comparables consist of various combinations of part one-story, part two-story and part three-story dwellings of frame exterior construction that were built from 2003 to 2011. The dwellings range in size from 3,059 to 3,206 square feet of living area and are situated on sites that contain 8,263 or 8,500 square feet of land area. Features include full basements that are full or partially finished, central air conditioning, two fireplaces and garages that range in size

from 400 to 441 square feet of building area. The comparables have improvement assessments ranging from \$338,330 to \$357,150 or from \$105.53 to \$116.75 per square foot of living area.

These same comparables sold from July 2014 to January 2016 for prices ranging from \$1,260,000 to \$1,800,000 or from \$411.90 to \$561.45 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 taxpayer argued assessment inequity as the one of the bases to the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant failed to meet this burden of proof.

The record contains six suggested assessment comparables for the Board's consideration. The Board gave less weight to assessment comparables #1 and #3 submitted by the appellant due to their larger dwelling size when compared to the subject. The Board also gave less weight to comparable #1 submitted by the board of review due to its newer age when compared to the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$307,860 to \$357,150 or from \$94.73 to \$116.75 per square foot of living area. The subject property has an improvement assessment of \$287,650 or \$104.60 per square foot of living area, which falls below the range established by most similar assessment comparables contained in the record on an overall basis and within the range on a per square foot basis. After considering adjustments to these comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is well supported. Therefore, no reduction in the subject's assessment is warranted on the basis of equity.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an additional basis of the appeal. 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 no reduction in the subject's assessment is warranted.

In this appeal, the appellant submitted a refinance appraisal in support of the contention that the subject property was overvalued while the board of review submitted three comparable sales in support of the subject's estimated market value as reflected by its assessment. The Board gave little weight to the appraisal submitted by the appellant. The Board finds comparables #1 and #2

are located over one mile from the subject while comparables #3 through #5 are located in Cook County, dissimilar to the subject's location in DuPage County. The Board finds the use of these dissimilarly located properties undermines the appraiser's final value conclusion. The Board also gave less weight to comparable sale #1 submitted by the board of review due its newer age when compared to the subject.

The Board finds the best evidence of market value contained in this record are comparable sales #2 and #3 submitted by the board of review. These comparables are most similar to the subject in location, land area, design, age, dwelling size and features. They sold in July 2014 and June 2015 for prices of \$1,625,000 and \$1,260,000 or \$511.56 and \$411.0 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,078,951 or \$392.35 per square foot of living area including land, which is considerably less than the two most similar comparable sales contained in the record. After considering adjustments to these comparables 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.



Chairman



Member



Member



Member



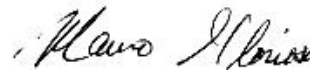
Member

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: April 21, 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

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