



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

APPELLANT: Fred & Barbara Luchette
DOCKET NO.: 16-06619.001-R-1
PARCEL NO.: 09-13-300-090

The parties of record before the Property Tax Appeal Board are Fred & Barbara Luchette, the appellants, 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: \$144,080
IMPR.: \$349,810
TOTAL: \$493,890

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and part one-story dwelling of brick exterior construction with 4,451 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 1,001 square foot garage. The property has a 24,182 square foot site and is located in Burr Ridge, Downers Grove 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. The comparables are described as part two-story and part one-story dwellings of frame or brick exterior construction ranging in size from 3,941 to 5,301 square feet of living area. The dwellings were constructed from 1991 to 1999. Each comparable has a basement, one of which has finished area. central air conditioning, one to four fireplaces and a garage ranging in size from 772 to 948 square feet of building area.

The comparables have sites ranging in size from 17,100 to 58,789 square feet of land area.¹ The comparables sold from September 2014 to February 2015 for prices ranging from \$1,100,000 to \$1,268,500 or from \$239.29 to \$302.34 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 \$493,890. The subject's assessment reflects a market value of \$1,483,599 or \$333.32 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 appellants' data, the board of review noted differences in location, lot size, dwelling size and other amenities when compared to the subject.

In support of the subject's assessment, the board of review submitted information on three comparable sales. The comparables are improved with part two-story and part one-story dwellings of brick or frame and brick exterior construction ranging in size from 4,056 to 4,170 square feet of living area. The dwellings were constructed from 1995 to 2011. Each comparable has a basement, two of which have finished area, central air conditioning, two fireplaces and a garage ranging in size from 772 to 1,025 square feet of building area. The comparables have sites ranging in size from 14,240 to 37,125 square feet of land area. The comparables sold from June 2014 to June 2015 for prices ranging from \$1,340,000 to \$1,412,500 or from \$330.37 to \$345.25 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 appellants contend 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 appellants 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 appellants' comparable #1 along with board of review comparable #2 due to their dated 2014 sales which are less indicative of market value as of the January 1, 2016 assessment date. The Board also gave less weight to the appellants' comparable #3 due to its considerably larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable #1 and board of review comparables #1 and #3. These three comparables sold most proximate in time to the

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

January 1, 2016 assessment date. Two of the comparables have smaller dwelling sizes and two have inferior unfinished basements when compared to the subject. The comparables sold from January 2015 to June 2015 for prices ranging from \$1,268,000 to \$1,410,000 or from \$302.34 to \$345.25 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$1,483,599 or \$333.32 per square foot of living area, including land, which falls within the range as established by the most similar comparable sales contained in the record on a per square foot basis but above the range on a total value basis. After considering adjustments to the comparables for differences such as dwelling size and unfinished basement 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: April 23, 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

AGENCY

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