



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

APPELLANT: Duane Hammer  
DOCKET NO.: 16-06620.001-R-1  
PARCEL NO.: 10-01-100-015

The parties of record before the Property Tax Appeal Board are Duane Hammer, 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:** \$319,540  
**IMPR.:** \$71,970  
**TOTAL:** \$391,510

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 one-story dwelling of brick exterior construction with 2,081 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full unfinished basement, a fireplace and a 690 square foot garage. The property has a site containing 5.33 acres and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables are described as one-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 1,870 to 3,017 square feet of living area. The dwellings were constructed from 1967 to 1972 with two having additions completed in 1988 and 1997. Each comparable has a partial basement, with one having finished area. Two comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 576 to 696 square feet of

building area. The comparables have sites ranging in size from 1.53 to 2.65 acres of land area.<sup>1</sup> The comparables sold from January 2015 to December 2015 for prices ranging from \$420,000 to \$525,000 or from \$159.10 to \$280.75 per square foot of living area, including land. Based on this evidence, the appellant 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 \$391,510. The subject's assessment reflects a market value of \$1,176,059 or \$565.14 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 three comparable sales. The comparables are improved with one-story dwellings of frame or brick exterior construction ranging in size from 990 to 1,635 square feet of living area. The dwellings were constructed from 1962 to 1976. The comparable features a full or partial basement, with one having finished area. Two comparables have central air conditioning. Each comparable has a fireplace and a garage ranging in size from 480 to 976 square feet of building area. The comparables have sites ranging in size from .32 to 2.29 acres of land area. The comparables sold in July and August 2015 for prices ranging from \$363,000 to \$575,000 or from \$223.24 to \$580.81 per square foot of living area, including land.

The board of review submitted a vacant land sale that contained 2.18 acres of land area and sold in April 2014 for \$1,000,000. The board of review also noted the comparables submitted by both parties have smaller land sizes than the subject. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 six comparable sales for consideration. The Board gave less weight to the appellant's comparable #2 and board of review comparable #1 due to their dissimilar dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparables #2 and #3 based on their considerably smaller site sizes when compared to the subject.

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<sup>1</sup> The appellant's 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 comparables #1 and #3. These two comparables are similar to the subject in location, dwelling size, age and most features, though both have considerably smaller site sizes. These two properties sold in January 2015 and December 2015 for prices of \$420,000 and \$525,000 or \$218.75 and \$280.75 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$1,176,059 or \$565.14 per square foot of living area, including land, which falls above the range as established by the best comparable sales contained in the record. However, after considering adjustments to the comparables for the subject's considerably larger site size, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted. Furthermore, the board of review submitted a vacant land sale that may not be an arms-length transaction. However, it was not refuted by the appellant and sold in April 2014 for \$1,000,000 or \$458,715 per acre which further lends support to the subject's current assessment.

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



\_\_\_\_\_  
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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