



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

APPELLANT: Reynaldo & Jennifer Rojas  
DOCKET NO.: 17-05043.001-R-1  
PARCEL NO.: 09-18-209-006

The parties of record before the Property Tax Appeal Board are Reynaldo & Jennifer Rojas, the appellants; 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:** \$ 49,170  
**IMPR.:** \$146,610  
**TOTAL:** \$195,780

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 2017 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 frame dwelling that was built in 2013. The dwelling contains 2,612 square feet of living area. Features include a full finished basement, central air conditioning and a 507 square foot garage. The subject has a 12,173 square foot site. The subject property is located in Downers Grove Township, DuPage Cook County.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. In support of the overvaluation claim, the appellants submitted a grid analysis of four comparable properties located within .5 of a mile from the subject. The comparables consist of two-story or part two-story and part one-story dwellings of frame, brick and frame or stone and frame exterior construction that were built in 2013 or 2015. The comparables have full finished basements, central air conditioning, one or two fireplaces and garages that range in size from 460 to 921 square feet of building area. The dwellings range in size from 3,112 to 4,251 square feet of living area and are situated on sites that contain from

7,550 to 17,992 square feet of land area. The comparables sold from March 2016 to December 2017 for prices ranging from \$725,000 to \$1,031,000 or from \$226.63 to \$273.14 per square foot of living area including land.

The appellants also submitted the final decision issued by the DuPage County Board of Review disclosing the subject's final assessment of \$195,780. The subject's assessment reflects an estimated market value of \$587,399 or \$224.89 per square foot of living area including land when applying the DuPage County's three-year average median level of assessment of 33.33%. Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **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 no reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value contained in this record are the comparable sales submitted by the appellants. These comparables were similar to the subject in location, land area, design, age and most features, but were all larger in dwelling size when compared to the subject. The comparables sold from March 2016 to December 2017 for prices ranging from \$725,000 to \$1,031,000 or from \$226.63 to \$273.14 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$587,399 or \$224.89 per square foot of living area including land, which falls below the range established by the comparable sales submitted by the appellant. Therefore, no reduction in the subject's assessment is warranted based on market value considerations.

Although not marked as a basis of the appeal, the appellants also submitted assessment equity information for the comparables. The comparables had land assessments ranging from \$32,200 to \$53,350 or from \$2.95 to \$4.25 per square foot of land area and improvement assessments ranging from \$168,150 to \$235,440 or from \$52.56 to \$55.96 per square foot of living area. The subject has a land assessment of \$49,170 or \$4.04 per square foot of land area, which falls within the range established by the land comparables submitted by the appellant. The subject property has an improvement assessment of \$146,610 or \$56.13 per square foot of living area, which falls below the range of the improvement assessments on an overall basis, but above the range on a per square foot basis. The Board finds the subject higher per square foot assessment is justified due to its smaller dwelling size in relation to the comparables in the record. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per

unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Due to the subject's smaller dwelling size, its higher per square foot improvement assessment is justified. Based on this analysis, the Board finds 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: October 15, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Reynaldo & Jennifer Rojas  
5727 Middaugh Ave  
Downers Grove, IL 60516

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187