



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

APPELLANT: Danielle Newton
DOCKET NO.: 17-05672.001-R-1
PARCEL NO.: 07-13-101-006

The parties of record before the Property Tax Appeal Board are Danielle Newton, 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: \$97,100
IMPR.: \$226,250
TOTAL: \$323,350

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 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 dwelling of frame and brick exterior construction with 3,903 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 132 square foot screened porch and a two-car garage with 685 square feet of building area. The property has an 8,990 square foot site that backs up to the forest preserve and is located in Naperville Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that share the same neighborhood code as the subject as assigned by the assessor. The comparables are situated on sites ranging in size from 8,068 to 12,075 square feet of land area and are improved with a 2.5-story dwelling and two, 2-story dwellings of frame or

frame and brick exterior construction that were built from 2002 to 2015. The dwellings range in size from 3,291 to 4,187 square feet of living area. Each comparable has a basement with two having finished area, central air conditioning, one fireplace and a two-car or a three-car garage ranging in size from 474 to 645 square feet of building area. The comparables sold from May 2015 to May 2016 for prices ranging from \$720,000 to \$950,000 or from \$218.78 to \$226.89 per square foot of living area, including land. 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 \$323,350. The subject's assessment reflects an estimated market value of \$970,147 or \$248.56 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for DuPage County of 33.33%.

In response to the appellant's evidence, the board of review through the township assessor stated that appellant's comparable #1 has significantly less living area and is located on busy street, comparable #2 has significantly less living area and is near a commercial property and comparable #3 backs up to the forest preserve like the subject does. The assessor also provided property record cards and a location map of the subject and both parties' comparables.

In support of the subject's assessment, the board of review submitted information on five comparable sales that share the same neighborhood code as the subject. The comparables are situated on sites ranging in size from 8,298 to 11,107 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction that were built from 2002 to 2015. The dwellings range in size from 3,583 to 4,048 square feet of living area. The comparables each have a basement with four having finished area, one or two fireplaces and a two-car or a three-car garage that ranges in size from 485 to 795 square feet of building area. Comparable #4 has a 226 square foot screened porch and backs up to the forest preserve. The comparables sold from April 2015 to March 2017 for prices ranging from \$965,000 to \$1,375,000 or from \$242.09 to \$346.52 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 no reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its location on a busy street which was unrefuted by the appellant. Reduced weight was given to appellant's comparable #2 due to its smaller dwelling size when compared to the subject. The Board also gave less weight to board of review comparable #1 which appears to be an outlier when compared to the other sales in the record due to its much higher sale price. The Board finds the remaining comparables in the record have varying degrees of similarity to the subject in location, dwelling size, design, age and features

with five comparables having superior finished basement areas. They sold from April 2015 to March 2017 for prices ranging from \$950,000 to \$1,007,500 or from \$226.89 to \$272.98 per square foot of living area, including land. The Board finds board of review comparable #4 is most similar to the subject as it has an unfinished basement, a screened porch and backs up to the forest preserve like the subject. However, the Board recognizes it is a slightly newer dwelling with less living area and smaller garage size. The subject's assessment reflects an estimated market value of \$970,147 or \$248.56 per square foot of living area, including land, which falls within the range established by the best comparables sales in the record. After considering adjustments to the comparables for any differences such as age and finished basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and therefore, a reduction in the subject's assessment is not justified.

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



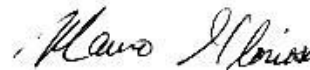
Member

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: July 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

AGENCY

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