



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

APPELLANT: David Gonzalez
DOCKET NO.: 17-05673.001-R-1
PARCEL NO.: 06-11-204-013

The parties of record before the Property Tax Appeal Board are David Gonzalez, 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: \$76,430
IMPR.: \$329,410
TOTAL: \$405,840

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 brick exterior construction with 4,550 square feet of living area. The dwelling was constructed in 2012. Features of the home include a basement with finished area, two fireplaces and a two-car garage. The property has an 8,950 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis of three comparable sales with both equity and sales dates. These properties share the same assessment neighborhood code as assigned by the assessor as the subject. The comparables have sites ranging in size from 10,400 to 11,673 square feet of land area. The comparables consist of two-story dwellings of frame and brick or masonry exterior construction ranging in size from 3,722 to 4,100 square feet of living

area that were built from 1987 to 2002. The comparables each feature a basement with finished area, central air conditioning, one or two fireplaces and a two-car or a three-car garage. Comparable #3 has a 646 square foot inground swimming pool. The comparables sold from January to June 2016 for prices ranging from \$830,000 to \$900,600 or from \$217.39 to \$223.00 per square foot of living area, including land. The comparables have improvement assessments ranging from \$205,320 to \$205,780 or from \$50.15 to \$55.29 per square foot of living area. 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 \$405,840. The subject's assessment reflects a market value of \$1,217,642 or \$267.61 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$329,410 or \$72.40 per square foot of living area.

In response to the appellant's submission, the board of review through the township assessor submitted a memorandum critiquing the appellant's comparables, noting differences in age and dwelling size when compared to the subject. The board of review also submitted information on six comparables that share the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 6,900 to 16,553 square feet of land area. The comparables consist of two-story dwellings of frame and brick or stone or frame, aluminum or vinyl exterior construction ranging in size from 3,543 to 4,596 square feet of living area. The dwellings were built from 2012 to 2016. Each comparable features a basement with five having finished area based on the underlying property record cards that were supplied. Each home has central air conditioning and a two-car or a three-car garage. Five comparables each have a fireplace. The comparables sold from March 2015 to October 2017 for prices ranging from \$999,500 to \$1,465,500 or from \$270.14 to \$352.78 per square foot of living area, including land. Five comparables have improvement assessments ranging from \$262,640 to \$313,080 or from \$70.98 to \$77.07 per square foot of living area.¹

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 on ground of overvaluation.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales as they are older and/or smaller dwellings when compared to the subject. Less weight was given to the board of review comparable sale #1 as its

¹ The assessor's spreadsheet did not provide improvement assessment for comparable #3.

dated 2015 sale is less proximate in time to the January 1, 2017 assessment date and thus, less likely to be indicative of the subject's market value as of that date. Reduced weight was also given to board of review comparables #4, #5 and #6 due to their smaller dwelling sizes when compared to the subject. The Board finds the best evidence of market value to be the board of review comparable sales #2 and #3. Although one comparable has a larger lot size, both comparables are more similar to the subject in design, dwelling size, age and features. They sold in December 2016 and May 2017 for prices of \$1,427,000 and \$1,465,500 or for \$352.78 and \$318.86 per square foot of living area, respectively. The subject's assessment reflects an estimated market value of \$1,217,642 or \$267.61 per square foot of living area including land, which falls below the two best comparable sales in the record both on overall value and a price per square foot basis. After considering adjustments to the comparables for differences including lot size 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 on a market value basis.

The appellant also argued assessment inequity as an alternative basis of 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 overcome this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their older age and/or smaller dwelling sizes when compared to the subject. The board gave no weight to board of review comparable #3 as assessor did not provide the improvement assessment for comparative assessment analysis. The Board also gave less weight to board of review comparables #4, #5 and #6 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be comparables #1 and #2 submitted by the board of review. Both comparables are more similar to the subject in location, design, age and features. The comparables have improvement assessments of \$298,500 to \$313,080 or for \$73.79 and \$74.67 per square foot of living area. The subject has an improvement assessment of \$329,410 or \$72.40 per square foot of living area, which is greater than the two best comparables on overall assessment and lower on an assessment per square foot basis but justified due to the subject's larger dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's improvement assessment is not justified.

In conclusion, the subject property is neither overvalued nor inequitably assessed and no change 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: August 18, 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

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

APPELLANT

David Gonzalez, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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