



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

APPELLANT: Jon Lindus
DOCKET NO.: 17-05676.001-R-1
PARCEL NO.: 05-09-416-001

The parties of record before the Property Tax Appeal Board are Jon Lindus, 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: \$33,070
IMPR.: \$233,700
TOTAL: \$266,770

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 1.5-story dwelling of masonry exterior construction with 3,664 square feet of living area. The dwelling was constructed in 1947. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 750 square foot three-car garage. The property has an 10,027 square foot site and is located in Wheaton, Milton 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 9,206 to 18,485 square feet of land area and are improved with 1.5-story dwellings of masonry or frame and masonry exterior construction that were built in 1948 and 1961. The dwellings range in size from 2,808

to 3,029 square feet of living area. Each comparable has a basement with two having finished area; two comparables have central air conditioning; and each comparable has one fireplace and a two-car garage ranging in size from 400 to 506 square feet of building area. The comparables sold from October 2014 to May 2016 for prices ranging from \$355,000 to \$583,000 or from \$126.42 to \$206.37 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 \$266,770. The subject's assessment reflects an estimated market value of \$800,390 or \$218.45 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 support of the subject's assessment, the board of review through the township assessor submitted information on three comparable sales that share the same neighborhood code as the subject and within .86 of a mile from the subject. The comparables are situated on sites ranging in size from 13,577 to 35,505 square feet of land area and are improved with 1.5 or 2-story dwellings of frame, masonry or frame and masonry exterior construction that were built from 1887 to 1965. The dwellings range in size from 3,283 to 3,546 square feet of living area. The comparables each have a basement with finished area, central air conditioning one or two fireplaces and a two-car or a three-car garage that ranges in size from 440 to 737 square feet of building area. The comparables sold from January 2015 to September 2016 for prices ranging from \$815,000 to \$856,500 or from \$229.84 to \$259.00 per square foot of living area, including land.

The board of review also argued appellant's comparables are 635 to 839 square feet smaller than the subject and comparables #2 and #3 are not arm's length transactions and submitted PTAX-203 Real Estate Transfer Declarations for each sale as support. The board of review also provided property record cards and a location map of the subject and both parties comparables. 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 six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their smaller dwelling sizes when compared to the subject. In addition, two comparables sold less proximate in time to the subject's January 1, 2017 assessment and thus, less likely to be reflective of market value as of that date. Lastly, one comparable does not have central air conditioning and one lacks a basement when compared to the subject. The Board also gave less weight to board of review comparable #1 which has a considerably larger lot size when compared to the subject and it sold less proximate in time to the subject's assessment date at issue and thus, less likely to be reflective of the subject's market

value. The Board finds best evidence of the subject's market value to be board of review comparables #2 and #3 as both sold proximate in time to the January 1, 2017 assessment date and are more similar to the subject in dwelling size and features. They sold in June and September 2016 for prices of \$834,000 and \$815,000 or \$254.04 and \$229.84 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$800,390 or \$218.45 per square foot of living area, including land, which falls below the two best comparables sales in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well 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

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