



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

APPELLANT: Jan Frank
DOCKET NO.: 17-05680.001-R-1
PARCEL NO.: 03-23-201-020

The parties of record before the Property Tax Appeal Board are Jan Frank, 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 **a reduction** 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: \$25,180
IMPR.: \$19,820
TOTAL: \$45,000

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 is improved with a 1½-story dwelling of brick construction with 1,190 square feet of living area. The dwelling was built in 1933 and is approximately 84 years old. The property has one bathroom and a detached garage with 520 square feet of building area. The property has a 7,395 square foot site and is located in Bensenville, Addison 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 improved with 1½-story dwellings of brick, frame or brick and frame construction that range in size from 1,389 to 1,611 square feet of living area. The dwellings were built from 1923 to 1948 and range in age from approximately 69 to 94 years old. Two comparables have unfinished basements, two comparables have central air conditioning, one comparable has a fireplace, each comparables has either 1 or 1.5 bathrooms,

and each property has a detached garage with 400 square feet of building area. The comparables have the same assessment neighborhood code as the subject and sites with either 7,395 or 8,700 square feet of land area. The sales occurred from December 2014 to July 2016 for prices ranging from \$149,000 to \$185,000 or from \$102.42 to \$123.50 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$44,055.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,770. The subject's assessment reflects a market value of \$167,327 or \$140.61 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with 1½-story dwellings of frame, brick or frame and brick construction that range in size from 1,128 to 1,635 square feet of living area. The dwellings were built from 1923 to 1946. Each home has a basement with two being partially finished, one comparable has central air conditioning, the comparables have from 1 to 2 bathrooms, and five comparables have detached garages ranging in size from 400 to 800 square feet of building area. These properties have sites ranging in size from 7,500 to 17,400 square feet of land area. One comparable has the same assessment neighborhood code as the subject property. The sales occurred from July 2014 to April 2017 for prices ranging from \$199,500 to \$230,000 or from \$145.66 to \$176.86 per square foot of living area, including land. The board of review submission included a map depicting the location of the comparables submitted by both parties in relation to the subject property. The board of review requested confirmation of the subject's assessment.

In rebuttal the appellant's counsel contends board of review comparables #1 through #5 are located in a different neighborhood than the subject property; each board of review comparables has a basement while the subject property does not have a basement; and five of the comparables have an additional ½ bathroom or full bathroom in relation to the subject property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine sales submitted by the parties with varying degrees of similarity to the subject property. Each property is improved with a 1½-story dwelling relatively similar to the subject dwelling in age and features with the primary differences being eight comparables have basements with two having finished area while the subject property has no basement and three comparables have central air conditioning unlike the subject property. Additionally, board of review comparable #6 has a significantly larger site than the subject property. The Board finds the best comparables include the appellant's comparables and board of review comparable #6,

which all have the same neighborhood code as the subject property. These four comparables sold for prices ranging from \$149,000 to \$199,500 or from \$102.42 to \$170.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$167,327 or \$140.61 per square foot of living area, including land, which is above three of the four comparables on a square foot basis. Of these four sales, only board of review comparable #6 has a price per square foot greater than the value of the subject property. However, board of review comparable #6 has a basement and has a site that is 2.35 times larger than the subject property, suggesting a significant downward adjustment is necessary to make this property more equivalent to the subject property. Less weight is given the remaining comparables provided by the board of review due to differences from the subject in location. After considering the best sales in this record and the adjustments that would be needed to make them more equivalent to the subject property, the Board finds a reduction in the subject's assessment is 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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