



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

APPELLANT: Todd Fiegl
DOCKET NO.: 17-05681.001-R-1
PARCEL NO.: 05-10-203-030

The parties of record before the Property Tax Appeal Board are Todd Fiegl, 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: \$41,340
IMPR.: \$243,500
TOTAL: \$284,840

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 frame and masonry exterior construction with 3,130 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning and a 741 square foot three-car garage. The property has a 12,803 square foot site and is located in Glen Ellyn, Milton 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 that have the same neighborhood code as the subject. These comparables are described as two-story dwellings of frame or frame and masonry construction built from 1998 to 2006 on sites ranging in size from 8,815 to 13,868 square feet of land area. They range in size from 3,208 to 3,679 square feet of living area. Features of each comparable include a basement, with one having finished area, one or two

fireplaces and a two-car or a three-car garage ranging in size from 484 to 814 square feet of building area. Two comparables have central air conditioning. The comparables sold between April and July 2016 for prices ranging from \$725,000 to \$780,000 or from \$197.06 to \$243.14 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$284,840. The subject's assessment reflects a market value of \$854,605 or \$273.04 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 three comparable sales with the same neighborhood code as the subject and are described as two-story dwellings of frame or masonry exterior construction built between 2001 and 2015 on sites ranging in size from 8,958 to 11,073 square feet of land area. The dwellings range in size from 2,912 to 3,485 square feet of living area. Features of each comparable include 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 462 to 674 square feet of building area. These comparables sold between August 2014 and July 2016 for prices ranging from \$845,000 to \$1,030,000 or from \$276.08 to \$312.59 per square foot of living area, land included. The board of review also submitted property record cards and a location map of the subject and both parties' comparable sales. 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 a reduction in the subject's assessment is not warranted.

The Board gave less weight to the appellant's comparables #2 and #3 due to their unfinished basements in contrast to the subject's partially finished basement. The Board gave less weight to the board of review's comparables #1 and #3 based on their dated sales, occurring 19 and 32 months prior to the January 1, 2017 assessment date of the subject and thus, less likely to be reflective of market value. The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #2. They are similar to the subject in location, size, style and age. However, they require upward adjustments for having less finished basement area and smaller garage feature when compared to the subject. These comparables sold in July 2016 for prices of \$780,000 and \$845,000 or \$243.14 and \$290.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$854,605 or \$273.04 per square foot of living area, including land, which falls between the two best comparables sales in this record on a per square foot basis. After considering adjustments to the comparables for

differences when compared to the subject, the Board finds 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: 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

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