



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

APPELLANT: John Courtney  
DOCKET NO.: 17-05686.001-R-1  
PARCEL NO.: 09-08-205-022

The parties of record before the Property Tax Appeal Board are John Courtney, 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:** \$ 68,410  
**IMPR.:** \$219,900  
**TOTAL:** \$288,310

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 part two-story and part one-story dwelling of frame and masonry construction with 3,427 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full finished basement, central air conditioning, a fireplace amenity and an 830 square foot garage.<sup>1</sup> The property has an approximately 10,463 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited descriptive information on three comparable sales located within the same neighborhood code assigned by the assessor as the subject property. The comparables

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<sup>1</sup> The appellant failed to provide data on the basement finish, air conditioning and/or fireplace(s) of the subject dwelling in the grid analysis. The assessing officials report 1,660 square feet of finished basement area, central air conditioning and two fireplaces.

consist of part two-story and part one-story frame or brick dwellings that were built in 2001 or 2005. The homes range in size from 2,693 to 3,198 square feet of living area. Each comparable has a basement and a garage of either 484 or 804 square feet of building area. The comparables sold between July 2016 and September 2017 for prices ranging from \$560,000 to \$752,000 or from \$203.25 to \$239.03 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced assessment that would reflect a market value of approximately \$742,779 or \$216.74 per square foot of living area, including land, reflecting the "average" sales price per square foot of the appellant's comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$288,310. The subject's assessment reflects a market value of \$865,017 or \$252.41 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 response to the appellant's sales evidence, the board of review through the township assessor argued that appellant's sale #1 occurred nine months after the assessment date at issue of January 1, 2017 and the dwelling has a frame exterior with a much larger lot when compared to the subject. Appellant's comparable #2 lacks basement finish which is a feature of the subject dwelling. Additionally, it was asserted that appellant's sale #3 is a smaller dwelling with frame exterior and fewer amenities than the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The assessing officials note that upward adjustments would be required for exterior construction of these properties when compared to the subject along with other adjustments for differences. The comparables have sites that range from 6,813 to 7,920 square feet of land area. The comparable properties are improved with one, part two-story, part three-story and part one-story or two, part two-story and part one-story dwellings of frame exterior construction that were built between 2005 and 2016. The homes range in size from 3,043 to 3,549 square feet of living area. Each dwelling has a basement with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 475 to 620 square feet of building area. These comparables sold from May to July 2016 for prices ranging from \$807,000 to \$950,000 or from \$265.20 to \$267.68 per square foot of living area, land included.

Based on this evidence and argument, 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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 as this dwelling has an unfinished basement as compared to the subject dwelling's full finished basement.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with the board of review comparable sales. These comparables have varying degrees of similarity to the subject property. These five comparables sold between May 2016 and September 2017 for prices ranging from \$560,000 to \$950,000 or from \$207.95 to \$267.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$865,017 or \$252.41 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence 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: April 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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