



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

APPELLANT: Thomas & Adriane Nelson  
DOCKET NO.: 17-05690.001-R-1  
PARCEL NO.: 05-21-106-007

The parties of record before the Property Tax Appeal Board are Thomas and Adriane Nelson, the appellants, 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:** \$34,280  
**IMPR.:** \$208,720  
**TOTAL:** \$243,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 construction with 3,946 square feet of living area. The dwelling was constructed in 2006 and is approximately 11 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a two-car garage attached garage with 673 square feet of building area. The property has a 12,709 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story dwellings of frame or frame and masonry construction. The dwellings were built from 1975 to 2007 and range in age from approximately 10 to 42 years old. Each property has a basement with two having finished area, central air conditioning, one or two fireplaces and an attached garage

ranging in size from 484 to 880 square feet of building area. The properties have sites ranging in size from 9,933 to 19,503 square feet of land area. The sales occurred from August 2015 to August 2016 for prices ranging from \$500,000 to \$655,000 or from \$111.31 to \$190.40 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$211,983.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$285,190. The subject's assessment reflects a market value of \$855,656 or \$216.84 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 improved with two-story dwellings of frame or frame and masonry construction that range in size from 3,407 to 3,534 square feet of living area. The dwellings were built in 2015 and 2017. Each property has a basement with one having finished area, central air conditioning, one fireplace and a two-car or a three-car attached garage. These properties have sites ranging in size from 9,240 to 9,750 square feet of land area. The sales occurred in December 2014, October 2014 and December 2016 for prices of \$762,500, \$757,345 and \$815,000 or \$220.25, \$222.29 and \$230.62 per square foot of living area, including land, respectively. The board of review provided a map depicting the location of the comparables submitted by the parties in relation to the subject property.

In rebuttal the board of review provided a copy of the Multiple Listing Service listing sheet for appellants' sale #2 disclosing the transaction was a short sale.

The board of review requested the assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 Board finds the best evidence of market value to be the appellants comparable sales as these properties are most similar to the subject property in location and/or age. These most similar comparables sold for prices ranging from \$500,000 to \$655,000 or from \$111.31 to \$190.40 per square foot of living area, including land, with the property at the low end of the range being a short sale. The subject's assessment reflects a market value of \$855,656 or \$216.84 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gives less weight to the comparables submitted by the board of review due to location and the fact that each dwelling was new at the time of sale. Additionally, even though these homes are 9 to 11 years newer than the subject dwelling, their overall sale prices are below the overall market value reflected by the subject's assessment, which seems

counter intuitive even considering the subject dwelling is larger than the comparables. Based on this evidence 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

AGENCY

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