



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

APPELLANT: Josh Harris  
DOCKET NO.: 17-05842.001-C-1  
PARCEL NO.: 03-24-110-034

The parties of record before the Property Tax Appeal Board are Josh Harris, 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:** \$38,140  
**IMPR.:** \$136,990  
**TOTAL:** \$175,130

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 one-story industrial warehouse building of masonry exterior construction with approximately 8,064 square feet of building area which is comprised of approximately 564 square feet of office space (7%) with the remainder consisting of industrial space. The structure was originally constructed in 1976 and had an addition built in 1986. Features include ceiling heights of 14 feet and seven overhead doors. The parcel contains a total of 16,656 square feet or .38 acres of land area which presents a land-to-building ratio of 2.07:1. The property is located in Bensenville, Addison Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales of properties that are located in Bensenville, Elk Grove and Addison and from 3 to 5 miles from the subject. The comparable parcels range in size from 30,248 to 38,333 square feet of land area and have been improved with industrial

warehouse or manufacturing buildings that were constructed from 1964 to 1972. The buildings range in size from 10,592 to 19,351 square feet of building area, with office space ranging from 7.1 to 12.5% of the building area. The comparables have clear ceiling heights ranging from 14 to 16 feet. The comparables present land-to-building ratios ranging from 1.89:1 to 3.35:1. The comparables sold from July 2016 to January 2017 for prices ranging from \$580,000 to \$865,000 or from \$31.52 to \$54.76 per square foot of building area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted the "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,130. The subject's total assessment reflects a market value of \$525,443 or \$65.16 per square foot of building 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 a market approach analysis with nine comparable sales located in Bensenville, Addison and Villa Park that was prepared by the township assessor. The comparable parcels range in size from 7,500 to 39,114 square feet of land area and are improved with one-story masonry buildings that were built from 1964 to 1987. The buildings range in size from 4,255 to 10,400 square feet of building area, with office space ranging from 3.81% to 22.48% of the building area and ceiling heights from 12 to 18 feet. The comparables have land-to-building ratios ranging from 1.76:1 to 3.91:1. The comparables sold from January 2015 to December 2017 for prices ranging from \$300,000 to \$900,000 or from \$64.48 to \$90.00 per square foot of building area, including land. The assessor applied adjustments to these comparables, resulting in adjusted sale prices ranging from \$65.77 to \$81.90 per square foot of building area, including land. Based on these sales and analysis, the assessor concluded the subject had an estimated market value of \$70.00 per square foot of building area, including land or \$565,000, rounded. Therefore, 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 finds the parties submitted 12 comparable sales to support their respective positions. The Board gave less weight to the appellant's comparables due to their considerably larger land sizes and/or building sizes when compared to the subject. The Board also gave less weight to board of review comparable sales #1 and #3 due to their smaller building size or land size in relation to the subject property.

The Board finds the best evidence of market value to be the board of review comparable sales #2, #4, #5, #6, #7, #8 and #9 which are similar one-story buildings that were most similar in building, office space or land size in relation to the subject. The board of review comparable

sales sold from January 2015 to July 2017 for prices ranging from \$650,000 to \$798,000 or from \$64.48 to \$76.73 per square foot of building area, including land. The subject's assessment reflects a market value of \$525,443 or \$65.16 per square foot of building area, including land, which falls within the range established by the best comparable sales in the record on a price per square foot basis. Based on this evidence, the Board finds no change 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: October 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Josh Harris, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187