



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

APPELLANT: John Fremgen  
DOCKET NO.: 18-05230.001-R-1  
PARCEL NO.: 09-08-414-008

The parties of record before the Property Tax Appeal Board are John Fremgen, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, 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:** \$47,580  
**IMPR.:** \$253,830  
**TOTAL:** \$301,410

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 2018 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 three-story dwelling of frame exterior construction with 3,840 square feet of living area.<sup>1</sup> The dwelling was constructed in 2017. Features of the home include a basement, central air conditioning, a fireplace and a 647 square foot garage. The property has a 6,570 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 an appraisal prepared by Adam J. Jakosz estimating the subject property had a market value of \$770,000 as of January 29, 2016 "subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been

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<sup>1</sup> Both appellant's counsel in a brief and the board of review report the subject dwelling contains 3,840 square feet of living area.

completed." More specifically, the appraiser described the subject property as a "proposed custom built two-story Colonial residence" based upon data gathered and documentation provided to the appraiser. The appraiser described the subject as being built in 2016 and containing 3,159 square feet of above-grade living area with a full basement, central air conditioning, three fireplaces and a two-car garage. To arrive at the opinion of value, the appraiser utilized both the cost and sales comparison approaches.

In the cost approach, the appraiser estimated the subject had a site value of \$280,000. The appraiser estimated the replacement cost new of the improvements containing 3,159 square feet of living area to be \$481,515. No depreciation was applied, and the appraiser estimated the site improvements had a value of \$15,000. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$776,500 under the cost approach to value.

In the sales comparison approach, Jakosz analyzed five sales and two active listings that were located from .07 to 1.08-miles from the subject. The parcels range in size from 6,095 to 8,124 square feet of land area. Each comparable was improved with a two-story Colonial dwelling ranging in age from new construction to 10 years old. The dwellings range in size from 2,983 to 3,640 square feet of living area. Each comparable has a basement, two of which have finished area. Each home has central air conditioning, a fireplace and a two-car or a three-car garage. Five of the comparables sold between February and October 2015 for prices ranging from \$770,000 to \$815,000 or from \$222.53 to \$258.13 per square foot of living area, including land, and the two listings presented asking prices of \$799,900 and \$829,000 or \$236.80 and \$231.95 per square foot of living area, including land, respectively.

Next, Jakosz considered adjustments to the comparables for differences when compared to the subject in lot size, view, condition, bathroom count, dwelling size, basement size, basement finish and fireplace count. Through this process, the appraiser set forth adjusted sales prices for the comparables ranging from \$768,800 to \$788,300, including land. Given this data, the appraiser set forth an opinion for the subject under the sales comparison approach to value of \$770,000.

In reconciliation, the appraiser gave primary weight to the sales approach with support from the cost approach to conclude a value of \$770,000 subject to completion per plans as of January 29, 2016. Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$301,410. The subject's assessment reflects a market value of \$905,679 or \$235.85 per square foot of living area, land included, when using the 2018 three year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In response to the appellant's appraisal evidence, the board of review noted differences as to each of the comparable sales in the report including, differences in assigned neighborhood code and story height when compared to the subject, finished basement feature and differences in dwelling size and/or number of bathrooms.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .16 to .59 of a mile from the subject. The parcels range in size from 6,570 to 14,464 square feet of land area which are improved with two-story dwellings of frame exterior construction. The homes were built between 2013 and 2018 and range in size from 3,099 to 3,882 square feet of living area. The dwellings each have basements, central air conditioning, a fireplace and a garage ranging in size from 980 to 1,231 square feet of building area. The comparables sold from July 2017 to May 2018 for prices ranging from \$915,000 to \$1,080,000 or from \$278.21 to \$295.26 per square foot of living area, including land.

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 appellant submitted an appraisal with an opinion of the property "subject to completion per plans" and the board of review submitted criticisms along with three suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appraisal submitted by the appellant as the description of the subject dwelling as completed does not resemble the property that the appraiser opined a value for in the report. The dwelling is a three-story home rather than a two-story and the dwelling size is 3,840 square feet rather than as set forth in the appraisal of 3,159 square feet. Moreover, Jakosz relied upon sales that occurred in 2015 for an opinion of value in 2016, whereas the valuation date at issue in this appeal is January 1, 2018.

The Board finds the best evidence of market value to be the board of review comparables. The board of review comparable sales were similar to the subject in location, age, size and several features. The comparables sold from July 2017 to May 2018 for prices ranging from \$915,000 to \$1,080,000 or from \$278.21 to \$295.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$905,679 or \$235.85 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence and 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:

February 16, 2021



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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