



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

APPELLANT: Daniel Brazier
DOCKET NO.: 18-05231.001-R-1
PARCEL NO.: 09-11-230-033

The parties of record before the Property Tax Appeal Board are Daniel Brazier, 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: \$61,110
IMPR.: \$313,570
TOTAL: \$374,680

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 multi-story dwelling of brick exterior construction with 2,811 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 410 square feet of building area.¹ The property has a 6,525 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood as the subject. The comparables have lot sizes ranging from 6,675 to 9,000 square feet of land area and are improved with multi-story dwellings ranging in size from 2,850 to 3,567

¹ Descriptive data for the subject and the appellant's comparables was derived from the appellant's and the board of review's submissions.

square feet of living area. The dwellings were built in 2003 or 2004. The comparables have basements, three are 75% or 100 % finished, central air conditioning, one or two fireplaces and garages ranging in size from 400 to 484 square feet of building area. The properties sold from March 2017 to March 2018 for prices ranging from \$996,000 to \$1,212,500 or from \$279.23 to \$350.88 per square foot of living area, land included.² Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$374,680. The subject's assessment reflects a market value of \$1,125,841 or \$400.51 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 appeal, the board of review argued the appellant's comparables #1 and #2 are larger dwellings when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales provided by the township assessor that were located within the same assessment neighborhood as the subject. These properties have sites that range in size from 6,250 to 7,813 square feet of land area. The comparables are improved with multi-story dwellings of frame or frame and brick exterior construction ranging in size from 2,664 to 3,079 square feet of living area. The dwellings were built from 2000 to 2006. The comparables have basements, three are 75% or 100% finished, central air conditioning, one or two fireplaces and garages ranging in size from 420 to 441 square feet of building area. The sales occurred from March 2016 to June 2017 for prices ranging from \$1,100,000 to \$1,355,000 or from \$409.84 to \$440.08 per square foot of living area. A map depicting the locations of both parties' comparables in relation to the subject was submitted. Based on this evidence, the board of review requested no change to 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 record contains nine suggested comparable sales for the Board's consideration with one comparable that sold twice. The Board gave less to appellant's comparable sales #1, #2 and #4 due to their larger dwelling sizes when compared to the subject. The Board also gave less weight to the board of review comparables #3 and #4 as their 2016 sale dates were less proximate in time to the January 1, 2018 assessment date and thus, less likely to be reflective of the subject's market value.

² The board of review reported that appellant's comparable #1 sold again in December 2018 for \$1,035,000.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #3 and the board of review comparables #1 and #2 which are most similar to the subject in location, dwelling size, age and most features except that two comparables have finished basement area in contrast to the subject's unfinished basement. The properties sold from May 2017 to March 2018 for prices ranging from \$1,000,000 to \$1,150,000 or from \$350.88 to \$412.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,125,841 or \$400.51 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record and well supported on a per square foot basis by board of review comparable #2 which also has a similar unfinished basement. After considering adjustments to these comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: January 19, 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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