



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

APPELLANT: TFF Rentals LLC  
DOCKET NO.: 19-03159.001-R-1  
PARCEL NO.: 08-23-410-018

The parties of record before the Property Tax Appeal Board are TFF Rentals LLC, the appellant, by attorney Edwin M. Wittenstein, of Worsek & Vihon 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:** \$40,160  
**IMPR.:** \$29,833  
**TOTAL:** \$69,993

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 raised-ranch dwelling of frame exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1968 and was 51 years old at the time of the appraisal. Features of the home include a partial basement with finished area, central air conditioning, one full bathroom, and a two-car garage with 220-square feet of building area. The property has a 12,860-square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$210,000 as of January 1, 2019. The appraisal was prepared by Dashawn A. Weaver-Drew, Certified Residential Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to develop market value for ad valorem tax purposes. The appraiser conducted interior and exterior inspections of the

property and noted that the property was in average condition and that several areas of deferred maintenance were noted, including multiple areas of wall damage and floor damage on the interior and cracked concrete steps on the exterior. The appraiser included several photographs of the damaged areas along with exterior photographs of the subject.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value, the appraiser utilized five comparable sales of properties located from .17 to .80 of a mile from the subject property. The comparables range in age from 61 to 64 years old and are described as raised-ranch dwellings ranging in size from 975 to 1,775 square feet of living area. Each comparable has a full or partial basement, four of which have finished area. The comparables have central air conditioning and one or two full bathrooms. Four comparables have either a one-car or a two-car garage. One comparable has two exterior parking spaces. The dwellings are situated on sites ranging in size from 9,249 to 11,327 square feet of land area.

The appraisal contains comments explaining the adjustments made to each appraisal comparable. The appraiser stated that no adjustments were made to comparables #1 and #2 but noted that comparable #1 sold again in April 2018 for \$286,000 after rehabilitation. The appraiser noted that comparable #4 was rehabbed in 2014 with superior kitchen and bathroom finishes and less deferred maintenance and was further adjusted for lacking a garage. Comparable #4 was adjusted for its superior above-grade GLA and above-grade bathroom count as well as its unfinished basement. Comparable #5 was adjusted for factors including a seller concession, superior below-grade bathroom utility, superior exterior amenities and superior condition as it was remodeled in 2012 resulting in superior kitchen and bathroom finishes.

The comparables sold from January 2017 to October 2018 for prices ranging from \$208,000 to \$239,900 or from \$134.08 to \$233.85 per square foot of living area, including land. After applying adjustments to the comparables for financing concessions and for differences from the subject in condition, dwelling size, basement size and/or finish, exterior features, and garage size, the appraiser arrived at adjusted prices ranging from \$208,000 to \$217,650. Based on these adjusted sale prices, the appraiser arrived at an opinion of market value for the subject of \$210,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,940. The subject's assessment reflects a market value of \$266,566 or \$213.59 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In response to appellant's evidence, the board of review submitted a grid analysis for the appraisal comparables which shows that comparables #3, #4 and #5 were not located in the subject's neighborhood and containing information on the April 2018 sale of appraisal comparable #1 for \$286,000 or \$229.17 per square foot of living area, including land.

In support of its contention of the correct assessment of the subject property, the board of review submitted a grid analysis for the subject and five comparable sales.<sup>1</sup> The board of review's comparables are located in the same neighborhood code as the subject and are improved with raised-ranch dwellings of frame exterior construction that were constructed in either 1967 or 1968, each of which contains 1,248 square feet of living area. Two comparables each have a finished basement. Four comparables have central air conditioning. Each comparable has either one full bathroom and one half-bathroom or two full bathrooms and a garage containing either 220 or 400 square feet of building area. The dwellings are situated on lots that range in size from 8,166 to 10,490 square feet of land area. The comparables sold from April to December 2018 for prices ranging from \$263,000 to \$290,000 or from \$210.74 to \$232.37 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's counsel submitted listing sheets for each of the board of review's comparables which disclose that comparables #1, #2, #4 and #5 were each rehabbed between 2009 and 2018 and that comparable #3 is "impeccably maintained" and was updated in 2016.

### **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 based on the evidence submitted for its review, a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analyses containing information on the subject property, the appraisal comparables and three comparable sales. In rebuttal, appellant's counsel submitted listing sheets for all of the board of review comparables.

The Board gives less weight to the conclusion of value contained in the appellant's appraisal as no adjustments were made to the appraisal comparables for location although three of the comparables are located outside the subject's neighborhood. The Board will, however, analyze the raw sales data of the comparables used in the appraisal.

The board gives less weight to appraisal comparables #3, #4 and #5 which are not located in the same neighborhood code as the subject. The Board gives less weight to the board of review comparables which have each been rehabbed or updated, dissimilar to the subject which is noted to have many areas of deferred maintenance which was supported by the photographs contained within the appraisal.

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<sup>1</sup> Although board of review comparable sale #5 is the same property as appraisal comparable #1, the board of review utilized the 2018 post-rehab sale while the appraiser used the 2017 pre-rehab sale of the property and disclosed the 2018 sale in the addendum to the appraisal.

The Board finds that appellant's appraisal comparables #1 and #2 were virtually identical to the subject, so much so that they did not require adjustments according to the appraiser. These comparables sold in September and January 2017 for \$208,000 and \$212,000 or \$166.67 and \$169.87 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$266,566 or \$213.59 per square foot of living area, land included, which is higher than the best comparables submitted for the Board's consideration. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment is justified commensurate with appellant's request

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 18, 2022



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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