



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

APPELLANT: Jakewish LLC  
DOCKET NO.: 19-03160.001-R-1  
PARCEL NO.: 09-23-306-004

The parties of record before the Property Tax Appeal Board are Jakewish 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 **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:** \$40,550  
**IMPR.:** \$47,130  
**TOTAL:** \$87,680

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 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 one-story dwelling of frame exterior construction with 1,334 square feet of living area. The dwelling was constructed in 1959 and was 60 years old at the time of the appraisal. Features of the home include a concrete slab foundation, central air conditioning, one full bathroom, and a two-car garage with 440-square feet of building area. The property also features a covered porch and a large storage porch. The property has a site containing approximately 14,476-square feet of land area and is located in Darien, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$203,500 as of January 1, 2019. The appraisal was prepared by Eric Sutherlund, 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 reportedly conducted interior and exterior inspections of the property and noted that the property was in average condition with an older kitchen, older bathroom and typical maintenance performed in recent years. The appraiser includes three photographs of the exterior of the subject property and one exterior photo of each comparable property. The appraiser also noted that the property was tenant-occupied.

In estimating the market value, the appraiser developed the sales comparison approach to value. The appraiser stated that he excluded the cost and income approaches but has determined that "this appraisal process is not so limited that the results of the assignment are no longer credible."

Under the sales comparison approach to value, the appraiser utilized four comparable sales of properties located within .26 of a mile from the subject property. The comparables range in age from 61 to 64 years old and are described as Ranch-style frame or brick and frame dwellings ranging in size from 726 to 1,656 square feet of living area. Two comparables each have a full basement with finished area and two comparables do not have a basement. Each comparable has central air conditioning, one full bathroom, and a one-car or a two-car garage. One comparable has a screen porch and one comparable has a breezeway porch. The dwellings are situated on sites ranging in size from 11,046 to 18,550 square feet of land area. The comparables sold from April 2017 to May 2018 for prices ranging from \$179,000 to \$218,000 or from \$131.64 to \$278.24 per square foot of living area, including land. After applying adjustments to the comparables for sales or financing concessions and for differences from the subject in condition, dwelling size, basement size and finish, exterior features, and garage size, the appraiser arrived at adjusted prices ranging from \$181,590 to \$216,110. Based on these adjusted sale prices, the appraiser arrived at an opinion of market value for the subject of \$203,500 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 \$87,680. The subject's assessment reflects a market value of \$265,778 or \$199.23 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 and property record cards for the appraisal comparables which shows that comparable #4 has 1,104 square feet of living area while the appraisal grid shows that it has 1,656 square feet of living area and that all of the appraisal comparables are located in the same neighborhood code as the subject. The board of review also submitted an addendum noting that appraisal comparable #3 is a different style than the subject and is shown as a 1.5-story dwelling on the board of review's grid analysis.

In support of its contention of the correct assessment of the subject property, the board of review submitted property record cards and a grid analysis for the subject and three comparable sales. The board of review's comparables are located in the same neighborhood code as the subject and are improved with one-story dwellings of frame exterior construction that were constructed in either 1958 or 1959 and range in size from 1,096 to 1,318 square feet of living area. Two comparables each have an unfinished basement and one comparable has central air conditioning

and a fireplace. Each comparable has either one or two full bathrooms and a garage ranging in size from 528 to 780 square feet of building area. The dwellings are situated on lots that range in size from 13,125 to 17,920 square feet of land area. The comparables sold from August 2017 to April 2018 for prices ranging from \$250,000 to \$330,000 or from \$192.90 to \$250.38 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 and for appraisal comparables #1, #2 and #3 which described the property conditions and/or various updates for each property.

### **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 not warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject property, the appraisal comparables and three comparable sales. In rebuttal, appellant's counsel submitted listing sheets for all three of the board of review comparables and three of the appraisal 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 date of sale, although three of the sales occurred in 2017, or lot size calling into question the accuracy of the appraiser's conclusion of value. Further, the appraiser noted that the dwelling was tenant-occupied without offering further details. The Board will, however, analyze the raw sales data of the comparables used in the appraisal.

The board gives less weight to appraisal comparable #4 as the grid analysis and property record card submitted by the board of review show that the dwelling has 1,104 square feet of living area while the appraisal grid shows that it has 1,656 square feet of living area. Despite the great disparity in the dwelling sizes set forth by each party, neither party submitted a schematic or other evidence in support of their respective dwelling sizes. Further, this was only property for which no listing sheet was submitted by appellant's counsel in rebuttal. As the size cannot be determined, this comparable will not be further considered by the Board.

The Board finds that none of the comparables submitted by either party were particularly similar to the subject. Appellant's appraisal comparables #1, #2 and #3 were 34% to 46% smaller in dwelling size when compared to the subject, two of the appraisal comparables had a basement, superior to the subject, and one of the comparables had a much larger garage compared to the subject. Two of the three board of review comparables each had a basement and all of the board of review comparables had a larger garage compared to the subject. One of the board of review

comparables was sold through foreclosure. Further, four of the seven comparables submitted by the parties had dated 2017 sales.

The Board finds that appellant's appraisal comparable #1 and board of review comparables #2 and #3, although not particularly similar to the subject, sold more proximate to the assessment date at issue. These comparables sold from February to May 2018 for prices ranging from \$179,000 to \$330,000 or from \$192.90 to \$250.38 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$265,778 or \$199.23 per square foot of living area, land included, which falls within the range established by 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 supported and 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: 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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