



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

APPELLANT: Norman and Tanya Dumbroff
DOCKET NO.: 19-03371.001-R-1
PARCEL NO.: 07-32-403-026

The parties of record before the Property Tax Appeal Board are Norman and Tanya Dumbroff, the appellants, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, Ltd. 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: \$37,910
IMPR.: \$136,310
TOTAL: \$174,220

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame and brick exterior construction with 3,700 square feet of living area. The dwelling was constructed in 1994 and was 25 years old at the time of the appraisal. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a three-car garage with 743 square feet of building area. The property has a 13,492 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellants' appeal is based on overvaluation. The appellants submitted a restricted-use appraisal report with an estimated market value of \$455,000 as of January 1, 2019. The appraisal was prepared by Erik Lundberg, Associate Real Estate Trainee Appraiser, and Gregory Nold, MAI, a Certified General Real Estate Appraiser, and the property rights appraised were fee

simple. The intended use of this appraisal was to establish an equitable ad valorem tax assessment.

In estimating the market value, the appraisers developed the sales comparison approach to value. Under the sales comparison approach to value, the appraisers utilized five comparable sales of properties located within .92 of a mile from the subject property and in the same neighborhood as the subject. The comparables ranged in age from 28 to 30 years old and are described as two-story frame and masonry dwellings ranging in size from 3,372 to 4,403 square feet of living area. The comparables each have a full basement, four of which have finished area, central air conditioning, one to three fireplaces, and a three-car garage containing 640 to 1,042 square feet of building area.¹ The dwellings are situated on sites ranging in size from 10,890 to 16,988 square feet of land area. The comparables sold from February 2017 to September 2018 for prices ranging from \$442,000 to \$460,000 or from \$104.47 to \$131.94 per square foot of living area, including land. After applying adjustments to the comparables for differences from the subject in dwelling size, bathroom count, basement finish, exterior features, number of fireplaces, and garage size, the appraisers arrived at adjusted prices ranging from \$424,700 to \$461,000. Based on these adjusted sale prices, the appraisers arrived at an opinion of market value for the subject of \$455,000 as of January 1, 2019. Based on the evidence, the appellants 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 \$174,220. The subject's assessment reflects a market value of \$528,039 or \$142.71 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 appellants' evidence, the board of review argued that only appellants' appraisal comparables #3 and #4 have basement finish similar to the subject, appraisal comparables #2 and #3 have one less full bath than the subject, and all of the appraisal comparables are at least five years older than the subject. The board of review asserted that its comparables are similar to the subject in size, age, location and quality although only comparable #6 has basement finish like the subject and comparables #1, #2 and #6 have one less full bath from the subject. The board of review further argued that the subject's assessment falls within the range of the board of review's comparables' sale prices on both an overall and per square foot basis.

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, the five appraisal comparables, and six comparable sales. The board of review's comparables are located in the same subdivision as the subject. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction that were constructed from 1989 to 1993 and range in size from 3,570 to 3,746 square feet of living area. The comparables each have a basement, one of which has finished area, one fireplace, and a three-car garage containing 642 to 752 square feet of building area. The comparables are situated on lots that range in size from 12,708 to 17,679 square feet of land area. The comparables sold from March 2017 to February

¹ Some details regarding the features of the comparables were supplemented by the grid analysis and property record cards submitted by the board of review.

2019 for prices ranging from \$522,500 to \$665,000 or from \$142.82 to \$181.10 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject property and five comparable sales.

The Board gives less weight to the conclusion of value contained in the appellants' appraisal as no adjustments were made to the appraisal comparables for date of sale, lot size or age calling into question the accuracy of the appraisers' conclusion of value. The Board will, however, analyze the raw sales data of the comparables used in the appraisal.

The Board gives less weight to the appellants' appraisal comparables #1, #2, #3 and #5 and board of review comparables #1 through #5 which differ from the subject in basement finish, and/or garage size or as their 2017 sales are dated relative to the January 1, 2019 assessment date at issue.

The Board finds that appellants' comparable #4 and board of review comparable #6 were the best comparables submitted in the record and were similar to the subject in age, location, design, dwelling size, basement finish, and most features, although the board of review comparable has a smaller garage and one less full bathroom than the subject, suggesting upward adjustments may be necessary to make it more similar to the subject. These comparables sold in July and September 2018 for \$460,000 and \$522,500 or \$119.36 and \$146.36 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$528,039 or \$142.71 per square foot of living area, land included, which is supported 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: November 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

AGENCY

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

APPELLANT

Norman and Tanya Dumbroff, by attorney:
Michael B. Andre
Eugene L. Griffin & Associates, Ltd.
29 North Wacker Drive
Suite 650
Chicago, IL 60606

COUNTY

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