



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

APPELLANT: Mark Lutz  
DOCKET NO.: 19-03409.001-R-1  
PARCEL NO.: 09-25-401-026

The parties of record before the Property Tax Appeal Board are Mark Lutz, the appellant, 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:** \$ 85,990  
**IMPR.:** \$162,640  
**TOTAL:** \$248,630

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 two-story dwelling of brick exterior construction with 4,414 square feet of living area.<sup>1</sup> The dwelling was constructed in 2003. Features of the home include a finished full walkout-style basement, central air conditioning, a fireplace and a four-car garage. The property has an approximately 41,729 square foot site and is located in Burr Ridge, 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 for refinance purposes by Mike Campbell, a Certified

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<sup>1</sup> While the appellant's appraiser included a schematic drawing to support a dwelling size of 3,895 square feet of living area, the second-floor drawing appears to have ignored the entire living area above the garage that is depicted in the detailed drawing submitted by the board of review. After considering the respective drawings, the Board finds the board of review provided the best evidence of the subject's dwelling size.

Residential Real Estate Appraiser, utilizing the sales and cost approaches to value in estimating the subject property had a market value of \$660,000 as of February 6, 2020.

Under the cost approach the appraiser estimated the subject had a site value of \$200,000. The appraiser estimated the replacement cost new of the improvements at 3,895 square feet of living area to be \$584,135. The appraiser estimated physical depreciation to be \$97,355 resulting in a depreciated improvement value of \$486,780. The appraiser did not report any estimated value for the site improvements of the subject property. Adding the various components that were set forth, the appraiser estimated the subject property had an estimated market value of \$686,800, rounded, under the cost approach to value.

Under the sales comparison approach, the appraiser analyzed three sales and two listings of comparable properties located within 2.24-miles from the subject. The parcels range in size from 15,000 square feet to 1.43-acres of land area and are each improved with a two-story dwelling ranging in age from 15 to 33 years old. The homes range in size from 3,323 to 5,070 square feet of living area. Each dwelling has a basement, four of which have finished areas and two of which are walkout-style. Each dwelling has central air conditioning and a three-car garage. Comparables #1, #2 and #3 sold from February to October 2019 for prices ranging from \$605,000 to \$725,000 or from \$151.64 to \$182.06 per square foot of living area, including land. The listings presented asking prices of \$777,000 and \$725,000 or \$153.25 and \$190.99 per square foot of living area, including land. After applying adjustments to the listings and to each of the comparables for differences in lot size, age, bedroom count, bathroom count, dwelling size, walkout feature, basement finish and garage size when compared to the subject, Campbell set forth adjusted sales prices ranging from \$651,897 to \$754,612. From this data, the appraiser set forth a value for the subject under the sales comparison approach of \$660,000.

In reconciliation as set forth in the Addendum, Campbell gave sales #1 and #3 greatest weight due to similarities to the subject in location, size and age resulting in the opinion of value for the subject of \$660,000.

In addition, the appellant submitted a letter along with photographs asserting that the driveway apron and front steps to the dwelling need repairs although no data was submitted indicating the cost of such repairs and/or what effect, if any, these conditions have on the market value of the subject dwelling which were not referenced by appraiser Campbell in the report.

Based on the foregoing appraisal and supplemental materials, the appellant requested a reduced total assessment of \$219,999 which would approximately reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$248,630. The subject's assessment reflects a market value of \$753,653 or \$170.74 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In a memorandum, the board of review asserted that the appraisal has a valuation date 14 months after the assessment date at issue of January 1, 2019 and is based upon a stated dwelling size of 3,895 square feet when the subject actually contains 4,414 square feet of living area.

Furthermore, criticisms were set forth concerning the dwelling size and land size adjustments, particularly when compared to the cost approach land value analysis. Additional differences in dwelling size and location were set forth concerning the comparable properties in the appraisal.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in Burr Ridge. The parcels range in size from 29,014 square feet to 2.52-acres of land area and are each improved with a two-story dwelling ranging in age from 3 to 56 years old. The homes range in size from 3,629 to 5,167 square feet of living area. Each dwelling has a basement, three of which have finished areas. Each dwelling has central air conditioning and garage ranging in size from 728 to 1,253 square feet of building area. Comparables #2, #3 and #4 each have either one or four fireplaces. The comparable properties sold from March 2017 to April 2018 for prices ranging from \$735,000 to \$1,700,000 or from \$152.81 to \$329.01 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 of the subject property and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board. Due primarily to the erroneous dwelling size established in the appraisal by Campbell, which excluded 519 square feet of living area, the Board has given reduced weight to the value conclusion and its related analysis as this substantial dwelling size difference results in questions whether the chosen comparables were the best, most similar available sales and the related adjustments in dwelling size which Campbell applied in the report. Having determined that the appellant's appraisal lacks credibility due to the significant dwelling size error and related questions in the selection of comparable sales, the Board will examine all of the raw sales and listings in the record for comparability.

The Board has given reduced weight to appraisal sales or listings #1, #4 and #5 due to differences in dwelling size and/or age when compared to the subject property. The Board has given reduced weight to board of review sales #2 and #4 due to the dates of sale being more remote in time to the valuation date of January 1, 2019 than other sales in the record and/or due to differences in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value in the record to be the appellant's appraisal sales #2 and #3 along with board of review comparable sales #1 and #3. The Board finds these four sales present varying degrees of similarity to the subject in location, age, size and/or other features and had sales that occurred from April 2018 to October 2019 for prices ranging from

\$630,000 to \$968,000 or from \$151.64 to \$195.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$753,653 or \$170.74 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate 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:

December 21, 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

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