



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

APPELLANT: David Ligman  
DOCKET NO.: 19-07665.001-R-1 through 19-07665.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Ligman, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-07665.001-R-1	05-15-214-003	29,060	146,730	\$175,790
19-07665.002-R-1	05-15-214-004	5,070	0	\$5,070

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 two parcels totaling approximately 10,393 square feet of land area and improved with a two-story dwelling of frame exterior construction with 2,348 square feet of living area.<sup>1</sup> The dwelling was constructed in 1952.<sup>2</sup> Features of the home include a full basement with finished area, central air conditioning and a two-car basement garage containing 462 square feet. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$360,000

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of size was presented by the board of review located on the property record card which contained a schematic diagram of the subject's size. The appellant's appraisal did not include a diagram depicting the size of the subject.

<sup>2</sup> The appraiser noted that the subject property was purchased in 2011 and gutted/renovated in 2013.

as of January 1, 2019. The appellant's appraisal was completed using the cost and the sales comparison approaches in estimating a market value for the subject property.

Under the cost approach, the appellant's appraiser calculated a site value for the subject of \$40,000. The appraiser then calculated a cost-new of the subject's improvements of \$398,215 and subtracted \$33,242 for depreciation to arrive at a depreciated value of the improvements of \$364,973. The appraiser arrived at an indicated value for the subject by the cost approach of \$405,000.

Under the sales comparison approach, the appellant's appraiser selected five suggested comparable properties located in Glen Ellyn that were comprised of two, one-story dwellings, one, one and one-half story dwelling, one, raised ranch style dwelling and one, two-story dwelling ranging in size from 1,143 to 1,783 square feet of living area. The comparables range in age from 45 to 100 years old. The comparables have sites ranging in size from 6,534 to 18,731 square feet of land area. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from March 2018 to November 2018 for prices ranging from \$334,900 to \$420,000 or from \$207.63 to \$293.00 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject property to arrive at adjusted sale prices ranging from \$349,780 to \$433,000. Based on the adjusted sales, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$360,000.

Under reconciliation, the appraiser placed greatest weight on the sales comparison approach and estimated the subject property had a market value of \$360,000 as of January 1, 2019. Based on this evidence, the appellant requested that the assessment be reduced 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 \$180,860.<sup>3</sup> The subject's total assessment reflects a market value of \$548,227 or \$233.49 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.

As to the appellant's appraisal, the board of review submitted a brief from the Milton Township Assessor's Office critiquing the appraisal. The brief asserted that the appellant's appraiser did not measure the subject property and did not include the 2<sup>nd</sup> floor which contains 854 square feet of living area. The appraiser used only the 1<sup>st</sup> floor that contains 1,515 square feet of living area. The brief also discloses that comparables #1 through #4 were either a one-story or a raised-ranch dwelling and comparable #5 is a 1.5-story dwelling with 1,110 square feet of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on four comparable sales. The comparable properties were similar two-story dwellings that ranged in size from 1,836 to 2,214 square feet of living area. The comparables were built from 1925 to 1969. The comparables have sites ranging in size from 6,780 to 9,560 square feet of land area. The comparables had other features with varying

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<sup>3</sup> This assessment includes both parcels under appeal.

degrees of similarity to the subject. The comparables sold from March 2016 to September 2018 for prices ranging from \$475,000 to \$550,000 or from \$232.01 to \$258.71 per square foot of living area, including land. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant's attorney stated that the board or review's comparable sales are not adjusted for differences when compared to the subject 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraiser's use of dissimilar styled dwellings and an incorrect square footage for the subject by not including the subject's 2<sup>nd</sup> floor living area. In addition, the appraiser's comparable #5 was considerably smaller in dwelling size when compared to the subject.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's appraiser's comparables based on their difference in design and/or considerably smaller dwelling size when compared to the subject. The Board gave less weight to the board of review comparable #4 due to its dissimilar age and lack of basement finish when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparable sales submitted by the board of review. These comparables have varying degrees of similarity when compared to the subject in site size, age, dwelling size, design, and features. The comparables sold for prices ranging from \$475,550 to \$550,000 or from \$242.99 to \$258.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$548,227 or \$233.49 per square foot of living area, including land, which is within the overall market value range established by the best comparable sales in the record, but below the range on a price per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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: October 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

AGENCY

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

APPELLANT

David Ligman, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

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