



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

APPELLANT: Ivan Wolfson
DOCKET NO.: 19-08299.001-R-1
PARCEL NO.: 02-03-305-033

The parties of record before the Property Tax Appeal Board are Ivan Wolfson, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$29,320
IMPR.: \$56,670
TOTAL: \$85,990

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 1.5-story dwelling of mixed construction containing 1,414 square feet of living area. The dwelling was constructed in 1908. Features of the property include an unfinished basement, two bathrooms, and a detached two-car garage. The property has a 9,968 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with 1.5-story dwellings of frame construction that range in size from 1,859 to 1,971 square feet of living area. The comparables were built in 1922 or 1926. Each property has an unfinished basement, 1 or 1½ bathrooms and a one-car or a two-car garage. Comparable #1 also has a fireplace. These comparables are located in the same neighborhood as the subject property. Their improvement assessments range from \$60,940 to \$64,060 or from

\$32.50 to \$33.49 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$46,497.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,990. The subject property has an improvement assessment of \$56,670 or \$40.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a comparable report prepared by the township assessor containing the appellant's comparables and information on five equity comparables that were identified by the township assessor. The board of review comparables are improved with 1.5-story dwellings of mixed or frame construction ranging in size from 1,265 to 1,497 square feet of living area. The dwellings were built from 1916 to 1956. Each property has an unfinished basement and central air conditioning. Comparables #1, #2, #3 and #5 have one fireplace and a 2-car, 2.5-car or a 3-car detached garage. Each property has one or two full bathrooms and two comparables also have an additional ½ bathroom. These comparables are located in the same neighborhood as the subject property. The comparables have improvement assessments that range from \$53,380 to \$64,700 or from \$40.20 to \$43.57 per square foot of living area.

The board of review also provided a map depicting the location of comparables submitted by both parties in relation to the subject property and copies of the property record cards for the comparables submitted by the parties. The board of review requested confirmation of the assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparable submitted by the parties that are similar to the subject in location and dwelling style. Each comparable is improved with a home that is newer than the subject dwelling. Of the comparables submitted, those provided by the board of review are most similar to the subject dwelling in size. The Board finds, however, that the board of review comparables are superior to the subject in features in that each has central air conditioning and four have a fireplace. Board of review comparable #4 does not have a garage, making the property inferior to the subject in this aspect. Due to the similarity in size, the Board gives the board of review comparables the most weight. The board of review comparables have improvement assessments that range from \$53,380 to \$64,700 or from \$40.20 to \$43.57 per square foot of living area. The subject's improvement assessment of \$56,670 or \$40.08 per square foot of living area falls within the overall range but below the range on a per square foot basis established by the best comparables in this record. Each of the appellant's comparables is

larger than the subject dwelling but similar to the subject in features. Although the subject property has an improvement assessment above the appellant's comparables on a per square foot basis this can be attributed to economies of scale in that all other things being equal a larger dwelling should have lower unit costs in relation to a smaller home. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

May 17, 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

AGENCY

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