



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

APPELLANT: My Illinois Homes, LLC  
DOCKET NO.: 19-08302.001-R-1  
PARCEL NO.: 02-34-205-038

The parties of record before the Property Tax Appeal Board are My Illinois Homes, LLC, 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:** \$18,850  
**IMPR.:** \$38,310  
**TOTAL:** \$57,160

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 construction with 967 square feet of living area. The dwelling was constructed in 1968 and is approximately 51 years old. Features of the home include central air conditioning and a garage containing 440 square feet of building area.<sup>1</sup> The property has a 7,024 square foot site and is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables are located in the same neighborhood code as the subject property and are 50 or 51 years old. The comparables consist of two one-story dwellings and a raised ranch dwelling of frame or mixed exterior

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<sup>1</sup> Additional descriptive information has been drawn from the property record card submitted by the board of review which was not refuted by any rebuttal evidence.

construction ranging in size from 967 to 1,467 square feet of living area. Each dwelling has central air conditioning and a one-car or two-car garage. Two of the comparables each have one fireplace. Comparables # 1 and #3 have room additions of 224 and 500 square feet of living area, respectively, with comparable #2 having a converted garage with 477 square feet of building area.<sup>2</sup> The parcels range in size from 7,035 to 7,680 square feet of land area. The comparables sold from October 2016 to March 2018 for prices ranging from \$145,000 to \$190,100 or from \$105.66 to \$159.61 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$44,613.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,160. The subject's assessment reflects a market value of \$173,265 or \$179.18 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales located in the same neighborhood code as the subject property. The comparables consist of one-story dwellings of frame exterior construction with 948 or 999 square feet of living area. The dwellings were built from 1960 to 1966. Each dwelling has central air conditioning and a garage ranging in size from 308 to 572 square feet of building area. The parcels range in size from 7,440 to 9,057 square feet of land area. The comparables sold from March 2017 to April 2018 for prices ranging from \$181,000 to \$207,000 or from \$188.19 to \$207.21 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 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables due to their dissimilar design, larger dwelling size, and/or sale dates in 2016 and 2017, which are not proximate to the January 1, 2019 assessment date. The Board has also given reduced weight to board of review comparables #2 and #4 due to their 2017 sale dates which are more remote from the valuation date at issue in this appeal of January 1, 2019.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3, and #5. The Board finds these comparables are more similar to the subject in dwelling size, design, age, and features. These most similar comparables sold for prices ranging from \$181,000

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<sup>2</sup> Additional descriptive information has been drawn from the property record cards submitted by the board of review which were not refuted by any rebuttal evidence.

to \$207,000 or from \$188.19 to \$207.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$173,265 or \$179.18 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences, 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: June 21, 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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