



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

APPELLANT: Jakewish LLC  
DOCKET NO.: 20-07542.001-R-1  
PARCEL NO.: 09-23-306-004

The parties of record before the Property Tax Appeal Board are Jakewish LLC, the appellant, by attorney Edwin M. Wittenstein, of Worsek & Vihon, 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:** \$42,260  
**IMPR.:** \$49,120  
**TOTAL:** \$91,380

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 2020 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 brick and frame exterior construction with 1,334 square feet of living area. The dwelling was constructed in 1959 and was 60 years old at the time of the appraisal with a reported effective age of 25 years. Features of the home include a concrete slab foundation, central air conditioning, one full bathroom, and a two-car garage containing 440-square feet of building area. The property also features a covered porch and a large storage porch. The property has a site containing approximately 14,476-square feet of land area and is located in Darien, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$203,500 as of January 1, 2019. The appraisal was prepared by Eric Sutherland, a Certified Residential Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to develop market value for *ad*

*valorem* tax purposes. The appraiser reportedly conducted interior and exterior inspections of the property and noted that the property was in average condition with an older kitchen, older bathroom and typical maintenance performed in recent years. The appraiser included three photographs of the exterior of the subject property and one exterior photo of each of the comparable sale properties. The appraiser also noted that the property was tenant-occupied.

In estimating the market value, the appraiser developed the sales comparison approach to value. The appraiser stated that he excluded the cost and income approaches but has determined that “this appraisal process is not so limited that the results of the assignment are no longer credible.”

Under the sales comparison approach to value, the appraiser utilized four comparable sales of properties located within .26 of a mile from the subject property. The comparables range in age from 61 to 64 years old and are described as Ranch-style frame or brick and frame dwellings ranging in size from 726 to 1,656 square feet of living area. Two comparables each have a full basement with finished area and two comparables do not have a basement. Each comparable has central air conditioning, one full bathroom, and a one-car or a two-car garage. One comparable has a screen porch and one comparable has a breezeway porch. The dwellings are situated on sites ranging in size from 11,046 to 18,550 square feet of land area. The comparables sold from April 2017 to May 2018 for prices ranging from \$179,000 to \$218,000 or from \$131.64 to \$278.24 per square foot of living area, including land. After applying adjustments to the comparables for sales or financing concessions and for differences from the subject in condition, dwelling size, basement size and finish, exterior features, and garage size, the appraiser arrived at adjusted prices ranging from \$181,590 to \$216,110. Based on these adjusted sale prices, the appraiser arrived at an opinion of market value for the subject of \$203,500 as of January 1, 2019.

Based on this evidence, the appellant requested a reduction in the subject’s assessment 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 \$91,380. The subject's assessment reflects a market value of \$273,593 or \$205.09 per square foot of living area, land included, when applying the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In response to the appellant’s evidence, the board of review noted that the appraiser applied adjustments of \$45 per square foot. The board of review also submitted a grid analysis and property record cards for the appraisal comparables which shows that appraisal sale #4 has 1,104 square feet of living area, whereas the appraisal depicted a dwelling with 1,656 square feet of living area. The board of review grid also depicted that each of the appraisal comparables are located in the same neighborhood code as the subject. The board of review grid further depicts that appraisal sale #3 is a 1.5-story dwelling rather than one-story as shown in the appraisal.

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 and six comparable sales. The board of review’s comparables are located in the same neighborhood code as the subject and are improved with either 1-story or 1.5-story dwellings of frame exterior construction that were constructed in either 1956 or 1958 and range in size from 950 to 1,476 square feet of living area.

Four comparables each have an unfinished basement and three comparables each have central air conditioning. One dwelling has a fireplace. Each comparable has from one to two full bathrooms and a garage ranging in size from 528 to 780 square feet of building area. The dwellings are situated on lots that range in size from 12,250 to 17,920 square feet of land area. The comparables sold from August 2017 to May 2019 for prices ranging from \$205,000 to \$330,000 or from \$208.67 to \$250.38 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 based on the evidence submitted by the parties to this appeal that a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review provided a grid analysis with property record cards for the subject, the appraisal comparables and six comparable sales.

As an initial matter, the Board gives reduced weight to the conclusion of value contained in the appellant's appraisal as three of the four homes are each significantly smaller than the subject dwelling and appraisal sale #4 set forth an apparently erroneous dwelling size, significantly overstating the living area of this home which is actually most similar to the subject at 1,104 square feet of living area. Moreover, the Board finds the appraiser's failure to present comparables which were more similar to the subject in dwelling size, such as were presented by the board of review, results in a question of credibility and/or the accuracy of the appraiser's conclusion of value for the subject. Therefore, having given reduced weight to the appraisal's value conclusion, the Board will analyze the raw sales data both from the appraisal and those presented by the board of review.

Thus, the Board finds the record contains a total of ten suggested comparable sales. The Board has given reduced weight to appraisal sales #1, #2 and #3 along with board of review comparable sales #4, #5 and #6 as each of these homes are substantially smaller than the subject dwelling containing 1,334 square feet of living area.

The Board finds that none of the comparables submitted by either party were particularly similar to the subject. On this limited record, the Board finds the best comparable sales were appraisal sale #4, utilizing the adjusted dwelling size of 1,104 square feet, along with board of review comparables #1 and #2. The board of review comparables each have a basement and larger garage compared to the subject which suggest downward adjustments would be necessary to make them more equivalent to the subject. The three comparables sold from October 2017 to May 2019 for prices ranging from \$218,000 to \$330,000 or from \$197.46 to \$250.38 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$273,593 or \$205.09 per square foot of living area, land included, which falls within the range

established by the best comparable sales contained in this record for the Board's consideration and at the lower end of the range on a per-square foot basis which appears to be logical. After considering adjustments to the best comparables in the record for differences when compared to the subject, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence and a reduction in the subject's assessment is not 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:

May 16, 2023



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

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