



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

APPELLANT: Daniel & Fran Edelman
DOCKET NO.: 20-08162.001-R-1
PARCEL NO.: 04-23-205-022

The parties of record before the Property Tax Appeal Board are Daniel & Fran Edelman, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$47,900
IMPR.: \$152,720
TOTAL: \$200,620

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick exterior construction with 4,093 square feet of living area.¹ The dwelling was constructed in 1991. Features of the home include a basement, central air conditioning, a fireplace and a 704 square foot garage. The property has an approximately 41,330 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings ranging in size from 3,672 to 4,183 square feet of living area. The dwellings were built from

¹ The Board finds the best description of the subject property is found in the subject's property record card submitted by the board of review, which data was not refuted in the appellants' rebuttal filing.

1986 to 1994. Each comparable has a basement and a garage ranging in size from 682 to 801 square feet of building area. The comparables sold from March 2019 to October 2020 for prices ranging from \$460,000 to \$525,000 or from \$111.81 to \$140.25 per square foot of living area, including land.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$175,579, which would reflect a market value of \$526,790 or \$128.71 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,620. The subject's assessment reflects a market value of \$600,659 or \$146.75 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

The board of review submitted a comparable report which lists the subject, appellants' comparables and the township assessor's comparables, along with property characteristics sheets for both parties' comparables. The board of review also submitted the PTAX-203 Illinois Real Estate Transfer Declarations (RETD) for each comparable sale. According to the comparable report, the appellants' comparables have sites that range in size from 42,993 to 70,782 square feet of land area and according to the property record cards the appellants' comparable dwellings each have a frame and brick exterior construction, central air conditioning and a fireplace, and comparable #3 also has finished basement area.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 38,814 to 82,226 square feet of land area. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction ranging in size from 3,909 to 4,323 square feet of living area. The dwellings were built from 1987 to 1991. The comparables each have a basement, two of which have finished area. According to the property record cards, each comparable has central air conditioning, a fireplace and a garage ranging in size from 713 to 809 square feet of building area. The comparables sold from September 2017 to October 2020 for prices ranging from \$622,000 to \$749,900 or from \$151.67 to \$173.47 per square foot of living area, including land. The board of review also submitted a location map depicting the locations of all the comparables presented by the parties in relation to the subject property depicting all to be in relatively close proximity to the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the sale dates of board of review comparables #2 and #4 occurred too remote in time, when compared to the lien date of January 1, 2020. The appellants agreed that board of review comparables #1 and #3 are "acceptable" comparable sales. In a rebuttal grid analysis, counsel suggested that the appellants' comparable sales, along with board of review comparable sales #1 and #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables #2 and #3, as well as board of review comparables #1 and #4 due to their finished basement areas and/or considerably larger site sizes, when compared to the subject. The Board has also given less weight to the appellants' comparable #4 due to its smaller dwelling size, when compared to the subject. The Board has also given less weight to board of review comparables #2 and #4 due to their sale dates occurring in 2017 and 2018, less proximate in time to the assessment date at issue than the other sales in the record.

The Board finds the appellants' comparables #1 and #5, along with board of review comparable #3 sold more proximate in time to the assessment date at issue and are similar to the subject in location, site size, dwelling size, design, age and some features. The comparables sold from March 2019 to October 2020 for prices ranging from \$475,000 to \$647,500 or from \$113.55 to \$151.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$600,659 or \$146.75 per square foot of living area, including land, which falls within 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: February 20, 2024



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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