



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

APPELLANT: Cynthia Russell  
DOCKET NO.: 20-08319.001-C-1 through 20-08319.006-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Cynthia Russell, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
20-08319.001-C-1	05-22-133-001	3,790	29,210	\$33,000
20-08319.002-C-1	05-22-133-002	3,790	35,130	\$38,920
20-08319.003-C-1	05-22-133-003	3,790	35,130	\$38,920
20-08319.004-C-1	05-22-133-004	3,790	35,130	\$38,920
20-08319.005-C-1	05-22-133-005	3,790	35,130	\$38,920
20-08319.006-C-1	05-22-133-006	3,790	35,130	\$38,920

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 3-story, 6-unit condominium building of masonry exterior construction with a total of 5,819 square feet of living area. The unit identified as Parcel Number 05-22-133-001 has 829 square feet of living area and the units identified as Parcel Numbers 05-22-133-002 through 05-22-133-006 each have 998 square feet of living area. The building was constructed in 1982. The property has a 14,799 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three suggested comparable sales that are located from 7.5 to 12.8 miles from the subject. The comparables have sites ranging in size from 3,049 to 26,572 square feet of land area that are improved with 6-unit apartment buildings containing 4,950 or 5,544 square feet of living area. The buildings were built in 1974 or 1976. The comparables sold from January 2018 to May 2020 for prices ranging from \$450,000 to \$525,000 or from \$75,000 to \$87,500 per unit or from \$90.91 to \$106.06 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the six subject parcels of \$227,600. The subject's combined assessment reflects a market value of \$681,437 or \$113,573 per unit or \$117.11 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 condominium unit with Parcel Number 05-22-133-001 has a total assessment of \$33,000, which reflects a market value of \$98,802 or \$119.18 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 condominium units with Parcel Numbers 05-22-133-002 through 05-22-133-006 have individual assessments of \$38,920, which reflect an individual market value of \$116,527 or \$116.76 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.

In support of its contention of the correct assessment the board of review submitted two separate grids each containing three comparable sales. The comparables for Parcel Number 05-22-133-001 are located 1.24 miles from the subject. The board of review submitted a photograph for one of the comparables which depicts a 3-story condominium building. The comparables have masonry exterior construction and range in size from 948 to 1,237 square feet of living area. The buildings were built in 1971 or 1974 and have central air conditioning. The comparables sold in June 2018 or April 2019 for prices ranging from \$114,000 to \$156,100 or from \$120.25 to \$126.19 per square foot of living area, including land.

The comparables for Parcel Numbers 05-22-133-002 through 05-22-133-006 are located 1.24 miles from the subject. The board of review submitted a photograph for one of the comparables which depicts a 3-story condominium building. The comparables have masonry exterior construction and contain 948 square feet of living area. The buildings were built in 1971 or 1974 and have central air conditioning. The comparables sold from September 2018 to April 2019 for prices ranging from \$113,500 to \$129,000 or from \$119.73 to \$136.08 per square foot of living area, including land.

The board of review argued the appellant's comparables are commercial apartment buildings and should not be compared to residential condominium buildings. The appellant's comparables are also not located within Milton Township. The board of review explained that, since the subject is a residential property, it is assessed by dividing the sale price by the square foot of living area.

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.

As an initial matter regarding the appellant's comparables, the Board finds even though each of the buildings contain 6 apartment units, the subject is a condominium building that contains 6 individually owned residential units. The board of review argued the appellant's comparables are commercial apartment buildings and should not be compared to residential condominium buildings, which was not refuted by the appellant. Furthermore, the Board finds the appellant's comparables are located from 7.5 to 12.8 miles from the subject, when the board of review submitted comparable condominium units located 1.24 miles from the subject. Two of the appellant's sales also occurred greater than 29 months prior to the January 1, 2020 assessment date at issue. For these reasons, the Board gives less weight to the appellant's comparable sales analysis.

As to the board of review's three comparables for Parcel Number 05-22-133-001, the Board gives less weight to comparable #3 due to its sale date occurring greater than 30 months prior to the January 1, 2020 assessment date at issue. The Board finds the board of review's remaining comparables have varying degrees of similarity to the subject. However, each of the best comparables have an older dwelling, when compared to the subject, albeit the comparables do have central air conditioning, which the subject lacks. Nevertheless, the best comparables sold in April 2019 for prices of \$114,000 and \$156,100 or \$120.25 and \$126.19 per square foot of living area, including land. Parcel Number 05-22-133-001's assessment reflects a market value of \$98,802 or \$119.18 per square foot of living area, land included, which falls below the market values of the best comparables. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their central air conditioning feature, the Board finds the subject's lower estimated market value as reflected by its assessment is justified.

As to the board of review's three comparables for Parcel Numbers 05-22-133-002 through 05-22-133-006, the Board finds the comparables have varying degrees of similarity to the subject. However, each of the comparables have an older dwelling, when compared to the subject, albeit the comparables do have central air conditioning, which the subject lacks. In addition, two of the comparables have slightly older sales dates, having occurred greater than 14 months prior to the January 1, 2020 assessment date at issue. Nevertheless, the comparables sold from September 2018 to April 2019 for prices ranging from \$113,500 to \$129,000 or from \$119.73 to \$136.08 per square foot of living area, including land. Parcel Numbers 05-22-133-002 through 05-22-133-006's assessments reflect individual market values of \$116,527 or \$116.76 per square foot of living area, land included, which falls within the range established by the comparables on a total market value basis but below the range on a per square foot basis. However, after

considering adjustments to the comparables for differences when compared to the subject, such as their central air conditioning feature, the Board finds the subject's lower per square foot estimated market value as reflected by its assessment is justified. Based on this evidence 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: July 18, 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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