



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

APPELLANT: Bruce Weisseg
DOCKET NO.: 21-07006.001-R-1
PARCEL NO.: 09-01-413-013

The parties of record before the Property Tax Appeal Board are Bruce Weisseg, 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:

LAND: \$93,520
IMPR.: \$185,530
TOTAL: \$279,050

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 2021 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 is improved with a two-story dwelling of frame and brick exterior construction containing 2,666 square feet of living area. The dwelling was built in 1953 with an addition in 1993.¹ Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 775 square feet of building area. The property has an 8,596 square foot site located in Hinsdale, Downers Grove 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 improved with two-story dwellings of frame or frame and brick construction that range in size from 2,652 to 3,366 square feet of living

¹ The schematic diagram of the subject property contained on the property record card disclosed a two-story addition and garage were added in 1993.

area.² The homes were built from 1948 to 1973 with the home built in 1948 having an addition in 1989. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 286 to 552 square feet of building area. These properties have sites ranging in size from 8,832 to 17,491 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property. The sales occurred from July 2020 to December 2020 for prices ranging from \$590,000 to \$700,000 or from \$206.42 to \$222.47 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$189,256.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$279,050. The subject's assessment reflects a market value of \$834,729 or \$313.10 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of frame or brick exterior construction that range in size from 2,710 to 3,178 square feet of living area. The homes were built from 1926 to 1984. The home built in 1926 had an addition in 1960 and a detached garage constructed in 1999. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 576 square feet of building area. These properties have sites ranging in size from 5,346 to 14,262 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property. The sales occurred from April 2020 to June 2021 for prices ranging from \$1,050,000 to \$1,150,000 or from \$336.97 to \$424.35 per square foot of living area, land included.

As documentation the board of review submitted a map depicting the location of the comparables submitted by the parties in relation to the subject property and copies of the property record cards for the comparables submitted by the parties.

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 record contains seven comparable sales submitted by the parties to support their respective positions. The comparables were similar to the subject in location and style. The homes, however, varied from the subject dwelling in age, size, and features. The seven comparables sold from April 2020 to June 2021 for prices ranging from \$590,000 to \$1,150,000 or from \$206.42 to \$424.35 per square foot of living area, including land. The price range of the

² Descriptive information about the appellant's comparables was also obtained from copies of their property record cards submitted by the board of review and the board of review grid analysis of the appellant's comparables.

comparables is relatively large and neither party explained this divergence, but it appears to be caused in part by the variety of ages and sizes of the homes. The subject's assessment reflects a market value of \$834,729 or \$313.10 per square foot of living area, including land, which is within the range established by the comparable sales in this record. 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:

December 19, 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

AGENCY

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