FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Alfano Northgate Associates LLC - Series 4311
DOCKET NO.: 23-04989.001-R-1
PARCEL NO.: 09-05-402-007

The parties of record before the Property Tax Appeal Board are David Alfano Northgate Associates LLC - Series 4311, the appellant, by attorney James P. Boyle, of Crane and Norcross 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:	$52,220
IMPR.:	$27,930
TOTAL:	$80,150

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 2023 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 1-story dwelling of brick and frame exterior construction with 832 square feet of living area. The dwelling is 76 years old having been built in 1947. Features of the home include a basement, that has 375 square feet of finished area[1], central air conditioning and a 396 square foot garage. The property has a 9,091 square foot site and is located in Downers Grove, 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 four comparable sales located within six blocks from the subject. One comparable is located on the same street as the subject and three comparables are within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,500 to 9,801 square feet of land area that are improved with 1-story or 1.5-story

[1] The appellant reported the subject has 375 square feet of finished basement area.

dwellings of frame or brick exterior construction ranging in size from 1,036 to 1,228 square feet of living area. The dwellings range in age from 67 to 94 years old. The comparables have basements, two of which are reported to have finished area, central air conditioning, and a garage ranging in size from 280 to 576 square feet of building area. One comparable has a fireplace. The comparables sold from March 2021 to November 2022 for prices ranging from $160,000 to $250,000 or from $141.84 to $240.38 per square foot of living area, including land. The appellant argued the north side of the subject abuts commercial businesses which impairs its value. Specifically, a large animal hospital with overnight boarding is the source of animal noise, especially during warmer weather when windows are open. 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 assessment for the subject of $80,150. The subject's assessment reflects a market value of $240,474 or $289.03 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.[2]

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within .62 of a mile from the subject. One comparable is located on the same street as the subject and none of the comparables are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,088 to 11,200 square feet of land area that are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 816 to 960 square feet of living area. The dwellings were built from 1952 to 1955 and have basements, three of which are reported to have finished area. Four comparables have central air conditioning, one comparable has a fireplace and five comparables have garages ranging in size from 308 to 528 square feet of building area. The comparables sold from January 2021 to August 2023 for prices ranging from $250,000 to $436,000 or from $306.37 to $454.17 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 ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, due to their sale dates occurring greater than 16 months prior to the January 1, 2023 assessment date at issue. In addition, the comparables have dissimilar 1.5-story dwellings, have considerably larger dwellings, and one

[2] Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

has a considerably older dwelling when compared to the subject. The Board also gives less weight to the board of review's comparables #1 and #6, due to their sale dates occurring greater than 18 months prior to the January 1, 2023 assessment date at issue. The Board finds the parties' remaining comparable sales have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2023 assessment date at issue. The best comparables sold from March 2022 to August 2023 for prices ranging from $200,000 to $436,000 or from $193.05 to $454.17 per square foot of living area, including land. The subject's assessment reflects a market value of $240,474 or $289.03 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds 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:

C E R T I F I C A T I O N

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: January 21, 2025

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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