



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

APPELLANT: Damian Ortiz
DOCKET NO.: 23-05457.001-R-1
PARCEL NO.: 09-26-307-021

The parties of record before the Property Tax Appeal Board are Damian Ortiz, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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: \$93,160
IMPR.: \$377,210
TOTAL: \$470,370

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 2-story dwelling of frame and brick exterior construction with 6,471 square feet of living area.¹ The dwelling was built in 2004 and is approximately 19 years old. Features of the home include a basement, central air conditioning, one fireplace, and a garage with 1,021 square feet of building area. The property has a 90,000 square foot site and is located in Willowbrook, 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 that are located from 2.6 to 3.0 miles

¹ Some property characteristics not disclosed by the appellant were gleaned from property record provided by the board of review, which was unrefuted by the appellant in rebuttal.

from the subject, none of which are located in the subject's assessment neighborhood code.² The comparables have sites that range in size from 29,227 to 38,009 square feet of land area. The comparables are improved with 2-story dwellings with frame or brick exterior construction ranging in size from 5,846 to 6,896 square feet of living area. The homes range in age from 13 to 18 years old. Each comparable has a basement, two of which have finished area, central air conditioning, from one to three fireplaces, and either one or two garages that range from 1,285 to 1,984 square feet of total building area. Comparable #2 also features a 126 square foot interior swimming pool. The comparables sold from February 2021 to April 2023 for prices ranging from \$1,000,000 to \$1,225,000 or from \$160.15 to \$177.64 per square foot of living area, land included. The appellant also provided property information sheets and copies of the PTAX-203 Real Estate Transfer Declarations for the comparable sales. Based on this evidence, the appellant requested the subject's assessment be reduced to \$370,967 which reflects a market value of \$1,113,012 or \$172.00 per square foot of living area, land included, when applying 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 \$470,370. The subject's assessment reflects a market value of \$1,411,251 or \$218.09 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located from 1.56 to 2.14 miles from the subject, none of which are located in the subject's neighborhood code. The comparables have sites that range in size from 38,822 to 51,089 square feet of land area. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,670 to 5,724 square feet of living area. The homes were built from 1994 to 2007. Each comparable has a basement, three of which have finished area, central air conditioning, from one to three fireplaces, and a garage that ranges in size from 1,186 to 2,280 total square feet of building area⁴. The comparables sold from February 2021 to March 2022 for prices ranging from \$1,200,000 to \$1,600,000 or from \$222.75 to \$296.11 per square foot of living area, land included. The board of review also submitted a map depicting the locations of both parties' comparables in relation to the subject, along with the property record cards for the subject and each of the parties' comparables. 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

² Some property characteristics not disclosed by the appellant were gleaned from the property record cards submitted by the board of review, which were unrefuted by the appellant.

³ 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

⁴ The Board finds the board of review misreported the sizes of the comparables' garages in its grid analysis by including the room areas over these garages in the calculations.

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 suggested comparable sales for the Board's consideration, none of which are located in the subject's assessment neighborhood with the closest being located at least 1.56 miles from the subject. The comparable sales in this record, due to their disparate locations relative to the subject, may not be reflective of the market conditions in the subject's neighborhood. Nevertheless, the Board has given less weight to the appellant's comparables #1 and #2 as well as board of review comparables #1, #2 and #3 which sold in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue given other sales available in this record. Further, the appellant's comparable #2 has an interior swimming pool, which the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable sales #4. The Board finds that these comparables sold more proximate in time to the assessment date at issue and are similar in design, age, and dwelling size with varying degrees of similarity to the subject in lot size. The two properties sold for prices of \$1,225,000 and \$1,275,000 or \$177.64 and \$222.75 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$1,411,251 or \$218.09 per square foot of living area, land included, which falls above the two best comparable sales in this record on an overall market value basis but is bracketed by them on a price per square foot basis. The subject's higher overall estimated market value is logical considering its substantially larger parcel size when compared to the parcel sizes of the two best comparables. Therefore, after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is not supported and 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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Damian Ortiz, by attorney:
Glenn Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 1410
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187