



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

APPELLANT: Howard Edelman
DOCKET NO.: 23-05839.001-R-1
PARCEL NO.: 09-09-324-002

The parties of record before the Property Tax Appeal Board are Howard Edelman, the appellant, Brianna L. Golan, attorney at law of Golan Christie Taglia LLP 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: \$66,380
IMPR.: \$109,500
TOTAL: \$175,880

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 is improved with a two-story dwelling of frame and brick exterior construction containing 2,427 square feet of living area. The dwelling was constructed in 1954. Features of the property include a basement that is 75% finished,¹ central air conditioning, one fireplace, three full bathrooms, two half bathrooms, and a detached garage with 440 square feet of building area. The property has an 8,936 square foot site 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 three comparable sales improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 2,300 to 2,797 square feet

¹ The board of review submitted a copy of the subject's property record card describing the subject dwelling as having a 960 square foot basement that is 75% finished.

of living area. The dwellings were built from 1929 to 1957. Each comparable has a basement with two having finished area,² central air conditioning, and a detached garage with 440 square feet of building area. Comparables #2 and #3 each have one fireplace. Each comparable has two full bathrooms and comparables #2 and #3 have an additional one or two half bathrooms. The comparables have sites ranging in size from 5,940 to 11,880 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .1 or .3 of a mile from the subject property. The sales occurred in August 2021 and August 2022 for prices ranging from \$255,000 to \$530,000 or from \$91.17 to \$204.48 per square foot of living area, including land. The appellant's submission included copies of the property information sheets for the subject and the comparables from Downers Grove Township as well as photographs of the subject and the comparables. The appellant requested the subject's total assessment be reduced to \$125,722, reflecting a fair cash value of \$377,204 or \$155.42 per square foot of living area, land include, applying the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,880. The subject's assessment reflects a market value of \$527,693 or \$217.43 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.³

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings of frame and brick exterior construction that range in size from 2,160 to 2,941 square feet of living area. The homes were built in 1955 and 1956. Each comparable has a basement with two having finished area,⁴ central air conditioning, one fireplace, and an attached or detached garage ranging in size from 400 to 816 square feet of building area. The comparables have two or four full bathrooms, and comparables #1, #2 and #3 have an additional one or two half bathrooms. These properties have sites ranging in size from 8,408 to 8,976 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .4 of a mile from the subject property. Comparables #1, #2, and #3 sold from September 2020 to August 2021 for prices ranging from \$675,000 to \$735,000 or from \$249.92 to \$312.50 per square foot of living area, including land.

The board of review also submitted a grid analysis of the appellant's comparables, copies of the property record cards for the subject and the comparables used by both parties, and a map depicting the location of the comparables submitted by the parties in relation to the subject property. The property record card associated with appellant's comparable #2 disclosed that in 2023 an addition was made to the property which included changing the exterior from brick to frame and brick, a portion of the home was changed from one-story to two-story, and a two-story addition was added. The effective age of the comparable was also noted to be 1990. The

² The board of review submitted copies of the property record cards associated with the appellant's comparables disclosing comparables #2 and #3 have basements that are 50% and 100% finished, respectively.

³ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

⁴ The board of review submitted copies of the property record cards associated with its comparables disclosing comparables #2 and #3 each have a basement this is 50% finished.

subject's property record card also disclosed the subject's most recent sale occurred in October 2016 for a price of \$650,000. Additionally, the subject's property record card indicates the home had an addition or renovation in 2017 resulting in an effective age of 2000.

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.

Initially, the Property Tax Appeal Board finds the subject's property record card disclosed the most recent sale of the subject property occurred in October 2016 for a price of \$650,000. The Board finds the subject's purchase price undermines the appellant's overvaluation argument given the subject's assessment reflects a fair cash value of \$527,693, significantly below the most recent sale price.

With respect to the comparables submitted by the parties, the Board gives no weight to board of review comparable #4 as this property had not sold but was presented as an equity comparable, which does not address the appellant's overvaluation argument. The Board gives little weight to appellant's comparable sale #2 as the sale is an outlier, significantly below the remaining sales in the record. Additionally, a copy of the property record card associated with appellant's comparable #2 indicates the home underwent renovations in 2023, subsequent to the August 2021 sale, converting the home from a one-story dwelling to a two-story dwelling, suggesting the 2021 purchase price is associated with a home dissimilar to the subject in style and size.

The five remaining comparables submitted by the parties have varying degrees of similarity to the subject property. These comparables sold for prices ranging from \$410,000 to \$735,000 or from \$178.26 to \$312.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$527,693 or \$217.43 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: _____

December 17, 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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