



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

APPELLANT: Robert Feller  
DOCKET NO.: 23-05886.001-R-1  
PARCEL NO.: 09-01-300-010

The parties of record before the Property Tax Appeal Board are Robert Feller, 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:** \$144,270  
**IMPR.:** \$247,110  
**TOTAL:** \$391,380

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 3,599 square feet of living area. The dwelling was built in 1957 and is approximately 66 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace, and a garage with 550 square feet of building area. The property has an approximately 14,501 square foot site and is 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 that are located in the subject's assessment neighborhood code and within 0.5 of a mile from the subject. The parcels range in size from 8,828 to 15,621 square feet of land area. The comparables are improved with 2-story

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<sup>1</sup> The board of review submitted a property record card that disclosed the subject has a basement with finished area, which was unrefuted by the appellant.

homes of frame or frame and brick exterior construction ranging in size from 3,198 to 3,538 square feet of living area. The homes range in age from 50 to 81 years old. Two comparables each have a basement, two of which have finished area, and one comparable lacks a basement foundation.<sup>2</sup> Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 480 to 550 square feet of building area. The properties sold in either May 2022 or June 2022 for prices ranging from \$650,000 to \$1,10,000 or from \$203.25 to \$310.91 per square foot of living area, land included.

The appellant also provided copies of property detail printouts from ColdwellBankerHomes.com and PTAX-203 Real Estate Transfer Declarations for each of the suggested comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$297,632 which reflects a market value of \$892,985 or \$248.12 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 \$391,380. The subject's assessment reflects a market value of \$1,174,257 or \$326.27 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located in the subject's assessment neighborhood code and within 0.43 of a mile from the subject. 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 the parties' comparables. The parcels range in size from 6,539 to 16,089 square feet of land area. The comparables are improved with 2-story homes of frame or frame and brick exterior construction ranging in size from 3,365 to 3,825 square feet of living area. The homes were built from 1912 to 1954. Each comparable has a basement, three of which have finished area, central air conditioning, either one or two fireplaces, and a garage that ranges from 506 to 874 square feet of total building area.<sup>3</sup> The comparables sold from January 2020 to March 2022 for prices ranging from \$1,150,000 to \$1,450,000 or from \$324.71 to \$385.02 per square foot of living area, land included. Based on this evidence and argument, 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.

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<sup>2</sup> The best evidence of the comparables' basements was found in the property record card presented by the board of review, which were unrefuted by the appellant.

<sup>3</sup> The Board finds the board of review misreported the size of the garages for comparables #2 and #4 in its grid analysis by including the room area over the garages in their calculations.

The record contains a total of seven comparable sales for the Board's consideration. The Board also gives less weight to the appellant's comparable #1 which lacks a basement foundation, which is feature of the subject. The Board also gives reduced weight to board of review comparables #1, #2, and #3 which sold in either 2020 or 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue than the other comparables in this record and, thus, less likely to reflect the market conditions on the subject's lien date.

The Board finds the best evidence of market value to be the sales for the appellant's comparables #2 and #3 as well as board of review comparable #4. These three comparables sold proximate in time to the subject's assessment date and are similar to the subject in location, design, and dwelling size with varying degrees of similarity in age. These comparables sold for prices ranging from \$741,500 to \$1,450,000 or from \$230.21 to \$385.02 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,174,257 or \$326.27 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation 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: \_\_\_\_\_

February 18, 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

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