



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

APPELLANT: Robert Feller
DOCKET NO.: 16-06707.001-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 S. 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: \$124,300
IMPR.: \$219,760
TOTAL: \$344,060

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 2016 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 two-story dwelling of frame and brick construction that was built in 1957 with an addition in 1993. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and a two-car attached garage. The property has a site with approximately 14,535 square feet of land area 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 an appraisal estimating the subject property had a market value of \$815,000 as of January 1, 2013. The appraisal was prepared by Stephen C. Lauer. The appraiser described the dwelling as being an average quality frame and brick two-story single-family home. The appraiser stated that the subject property was inspected for physical, functional and external obsolescence and concluded the property has no apparent functional or external

obsolescence and no deferred maintenance. The appraiser calculated the subject dwelling had 4,459 square feet of living area and included a sketch of the dwelling with dimensions to support this conclusion.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparables sales improved with two-story dwellings of frame, brick or frame and brick construction that ranged in size from 3,776 to 4,586 square feet of living area. The comparables are in Hinsdale and located from .36 to 1.91 miles from the subject property. The dwellings range in age from 8 to 38 years old and had similar features as the subject dwelling. These properties sold from January 2012 to December 2012 for prices ranging from \$796,500 to \$889,000 or from \$174.44 to \$225.11 per square foot of living area, including land. Adjustments were made to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$778,405 to \$849,000. The appraiser arrived at an estimated market value of \$815,000 as of January 1, 2013.

The appellant also completed Section V of the appeal form using five comparable sales. Comparables #1, #2 and #5 were resales of appraisal comparable sales #3, #6, and #1, respectively. The comparables were improved with 1.75-story, 1.8-story or 2-story dwellings that ranged in size from 3,031 to 4,510 square feet of living area. Comparables #1, #2 and #5 sold in August 2016, November 2016 and February 2017 for prices of \$1,150,000, \$965,000 and \$745,000 or for \$254.99, \$255.56 and \$185.37 per square foot of building area, respectively. Comparables #3 and #4 sold in November 2015 and March 2014 for prices of \$650,000 and \$600,000 or for \$214.45 and \$172.17 per square foot of living area, respectively.

Based on this evidence the appellant requested the subject's assessment be reduced to \$289,890.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$344,060. The subject's assessment reflects a market value of \$1,033,524 when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

The board of review submitted a narrative describing the subject property as being improved with a part two-story and part one-story dwelling of frame and brick construction with 3,599 square feet of living area. The board of review indicated the subject property was constructed in 1957 with an addition in 1993 resulting in an effective age of 1975. The property was further described as having a partial basement that is partially finished, central air conditioning, one fireplace and an attached garage with 550 square feet of building area. The board of review provided a copy of the subject's property record card containing a sketch of the dwelling and some calculations, however, the sketch had no dimensions for the dwelling.

In support of the assessment the board of review provided information on four comparable sales identified by the Downers Grove Township Assessor. The comparables are in Hinsdale and were improved with part 2-story and part 1-story or part two-story, part 1.5-story and part 1-story dwellings that ranged in size from 3,225 to 3,933 square feet of living area. The dwellings were constructed from 1937 to 1975 with two having additions in 1999 or 1977 and 2000, respectively. Each comparable has a full or partial basement with one being partially finished, central air conditioning, from one to three fireplaces and a garage ranging in size from 400 to

727 square feet of building area. The sales occurred from May 2014 to July 2015 for prices ranging from \$1,080,000 to \$1,318,750 or from \$308.66 to \$382.33 per square foot of living area, including land.

In rebuttal the board of review indicated that appellant's comparable #1 was located in Cook County; it argued appellant's comparable #2 was dissimilar to the subject in location; appellant's comparable #3 was dissimilar to the subject in size; appellant's comparable #4 was a short sale and renovated following the transaction; appellant's comparable #5 was dissimilar to the subject in size and location as it was receiving a 5% reduction for economic obsolescence due to location on County Line Road; appraisal comparable #4 was purported to be 987 square feet larger than the subject property and received a 15% negative adjustment due to location on 55th Street; and appraisal comparable #5 was located in an inferior neighborhood.

In rebuttal appellant's counsel argued the board of review reliance on its sales without making adjustments renders the information useless and argues the Property Tax Appeal Board should give no weight to the information provided.

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.

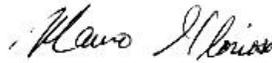
The first issue before the Board is the determination of the size of the subject dwelling. The appellant's appraiser reported a size of 4,459 square feet of living area. The board of review reported the subject dwelling contained 3,599 square feet of living area. Based on this record the Board gives more weight to the estimated size contained in the appellant's appraisal as the report indicates the appraiser inspected the subject property and the report contained a sketch of the dwelling with dimensions. The property record card provided by the board of review contained a sketch of the dwelling, however, the sketch had no dimensions to corroborate the size calculation. On this record the Board finds the subject dwelling has 4,459 square feet of living area.

The subject property has a total assessment of \$344,060 reflecting a market value of \$1,033,524 or \$231.78 per square foot of living area, including land, when using an estimated dwelling size of 4,459 square feet of living area and the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

The Board gives little weight to the conclusion of value contained in the appraisal submitted by the appellant as the report has an effective date of January 1, 2013, three years prior to the assessment date at issue. Additionally, the sales used by the appellant's appraiser occurred in 2012, not proximate in time to the assessment date. Due to these issues the Board finds the appellant's appraisal is not indicative of the subject's fair cash value as of January 1, 2016.

The record also contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable sale #3 and board of review sale #3 due to their smaller dwelling sizes in relation to the subject property. The Board gives less weight to appellant's sale #4 due to the transaction being a "short sale" which calls into question the arm's length nature of the transaction. Additionally, the purchase price for appellant's comparable sale #4 is at the extreme low end of the range, which also calls into question the arm's length nature of the transaction and whether the purchase price is reflective of fair cash value. The Board finds the remaining sales were more representative of the subject property and are the best indicators of the market value of the subject property. These properties sold from May 2014 to February 2017 for prices ranging from \$745,000 to \$1,318,750 or from \$185.37 to \$359.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,033,524 or \$231.78 per square foot of living area, including land, which is within the range established by the comparables. In reviewing the best sales, the subject's market value as reflected by the assessment is below all but one of the comparables on a square foot basis, supporting the conclusion the property is not overvalued and the assessment reflects the property's fair cash value. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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 13, 2019



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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