



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

APPELLANT: Robert Schnieders  
DOCKET NO.: 10-02639.001-R-1  
PARCEL NO.: 09-10-402-044

The parties of record before the Property Tax Appeal Board are Robert Schnieders, the appellant, by attorney David Lavin of Robert H. Rosenfeld & Associates, LLC, Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$64,010  
**IMPR.:** \$132,490  
**TOTAL:** \$196,500

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part two-story and part one-story brick and frame dwelling containing 2,484 square feet of living area. The home was originally built as a one-story dwelling in 1957, but had a second floor addition containing approximately 1,156 square feet built in 1998. In 2010, the kitchen was remodeled and a 100 square foot room addition constructed to the existing living room. Features include a partial finished basement, central air conditioning, a fireplace and a 624 square foot two-car detached garage. The dwelling is situated on 6,676 square feet of land area located in Downers Grove Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal<sup>1</sup>. In

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<sup>1</sup> Prior to hearing, the parties agreed to have the Property Tax Appeal Board issue a decision in this matter based on the evidence in the record without an oral hearing. The parties also stipulated to certain facts in this appeal: (1) The subject property is a single-family home; (2) In approximately 1998, a second story with approximately 1,156 was added; (3) In 2010, the kitchen was remodeled and a 100 square foot addition was constructed; (4) The cost of the 2010 construction and remodeling was approximately \$95,000; and (5) The subject dwelling contains 2,484 square feet of living area.

support of this argument, the appellant submitted an appraisal of the subject property prepared by a state licensed appraiser. The appraisal report conveyed an estimated market value of \$465,000 as of January 1, 2010, using the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser selected three suggested comparable sales located from .55 of a mile to 1.30 miles from the subject. The comparables were reported to be comprised of two, two-story dwellings and a one and one-half story dwelling of frame exterior construction that are 3 to 54 years old. The dwellings are situated on sites ranging in size from 7,453 to 15,787 square feet of land area. Comparables 1 and 2 have full or partial finished basements and comparable 3 does not have a basement. Other features include central air conditioning, one fireplace and two-car garages. The dwellings range in size from 2,164 to 3,039 square feet of living area. The comparables sold from July 2009 to February 2010 prices ranging from \$420,000 to \$560,000 or from \$177.69 to \$198.30 per square foot for living area including land.

The appraiser adjusted the comparables for differences to the subject in land area, exterior construction, dwelling size, age and finished basement area or foundation type. The adjustments resulted in adjusted sale prices ranging from \$436,717 to \$502,722 or from \$153.09 to \$201.81 per square foot of living area including land. Based on these adjusted sales, the appraiser concluded the subject property had a fair market value of \$465,000 or \$187.20 per square foot of living area including land as of January 1, 2010.

The appraisal report indicates the subject property has an actual age of 1957 with an effective age of 13 to 15 years, however; the report did not disclose the kitchen remodel or the second floor or room additions in 1998 and 2010.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$196,500 was disclosed. The subject's assessment reflects an estimated market value of \$590,445 or \$237.70 per square foot of living area including land using DuPage County's 2010 three-year median level of assessments of 33.28%.

In support of the subject's assessment, the board of review submitted property record cards with photographs, a location map, and an analysis of four suggested comparables. The location map depicts that board of review comparables 1 through 3 are located in close proximity within a few blocks of the subject property, while comparable 4 is located over ½ of a mile from the subject. The location map also depicts the comparables used by the appellant's appraiser are not located as close in proximity as board of review comparables 1 through 3. Additionally, board of

review claimed the appellant's appraiser's comparables 1 and 3 are located near Route 83, which is a less desirable location than the subject.

The comparables submitted by the board of review consist of three, part two-story and part one-story dwellings and a part one-story and part one and one-half story dwelling of frame exterior construction that were built from 1942 to 1973. Comparables 1 and 2 were remodeled or had room additions in 1971, 1976 and 1981. The analysis indicates comparables 1 and 2 have an effective age of 1968 and 1963, respectively. In addition, the analysis indicates comparables 1 through 3 are of a lesser quality construction than the subject. The dwellings are situated on lots ranging in size from 9,000 to 11,250 square feet of land area. The comparables have partial unfinished basements. Three comparables have one or two fireplaces and all the comparables have garages ranging in size from 300 to 550 square feet. The dwellings range in size from 2,037 to 2,376 square feet of living area. They sold from July 2009 to December 2010 for prices ranging from \$525,000 to \$575,000 or from \$237.80 to \$270.97 per square foot for living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). 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.

The appellant submitted an appraisal report estimating the subject property had a fair market value of \$465,000 or \$187.20 per square foot of living area including land as of January 1, 2010. The board of review submitted four comparable sales to support its assessed valuation of the subject property.

The Property Tax Appeal Board gave less weight to the appraisal report and value conclusion submitted by the appellant. The Board finds the value conclusion to be unpersuasive. The Board finds the comparable sales used by the appellant's appraiser were dissimilar due to their distant locations in relation to the subject. Furthermore, comparable 3 did not have a basement, unlike the subject, and comparable 2 was dissimilar in size and

age when compared to the subject. Finally, as pointed out by the board of review and not refuted by the appellant, comparables 1 and 3 are located near Route 83, a less desirable location than the subject. The Board also gave less weight to comparable 4 submitted by the board of review due to its distant location in relation to the subject.

The Board finds comparables 1 through 3 submitted by the board of review are more similar and better reflect the subject's fair cash value. These comparables are located in close proximity to the subject and are comprised of part two-story and part one-story or part one-story and part one and one-half story dwellings that were built from 1942 to 1963, with effective ages of 1963 or 1968. The subject, a part two-story and part one-story dwelling, was originally built as a one-story dwelling in 1957, but had a second floor addition in 1998 and a small room addition in 2010. The comparables are similar in land area and have features that are generally similar to the subject, but had inferior partial unfinished basements as compared to the subject's partial finished basement. These most similar comparables sold from July 2009 to December 2010 for prices ranging from \$525,000 to \$565,000 or from \$237.80 to \$257.73 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$590,445 or \$237.70 per square foot of living area including land, which is slightly less than the most similar sales contained in this record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as age and features, the Board finds the subject's assessed valuation is supported and no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence and no reduction in the subject's assessment is 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

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: June 21, 2013

*Allen Castrovillari*

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 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 the subsequent year 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.

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.