



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

APPELLANT: Roman Grosman  
DOCKET NO.: 11-03263.001-R-1  
PARCEL NO.: 08-04-200-034

The parties of record before the Property Tax Appeal Board are Roman Grosman, the appellant, by attorney Dmitriy Meleshko in Northbrook, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$62,680  
**IMPR.:** \$108,040  
**TOTAL:** \$170,720

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 2011 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 brick and stucco construction with approximately 3,521 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage. The

property has a 14,883 square foot site and is located in Lisle, Lisle 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 \$515,000 as of December 3, 2010. As part of the the Addendum to the report, the appraiser noted that the comparables vary in terms of age, dwelling size and condition; additionally, four of the sales exceed one mile [from the subject] and are south of I-88, and one is south of Maple Avenue, but the appraiser contended that neighborhood market conditions reveal "that utilizing comparables within the same High School District 202 best illustrates the subject['s] current market value, and all comparables utilized match that criteria." Based on this evidence, the appellant requested a total assessment reduction reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$241,500. The subject's assessment reflects a market value of \$728,507 or \$206.90 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

As part of its submission, the board of review through the Lisle Township Assessor's Office noted that the appellant's appraisal included two listings for \$599,000 and \$599,900, respectively. Moreover, in terms of proximity to the subject the closest sale property in the appraisal was 1.33 miles from the subject. Only one of the comparables in the appraisal report has a three-car garage like the subject.

In a map depicting the location of the subject and both parties' comparables, the closest comparables to the subject were appraisal (listing) #4 and board of review comparables #1 and #2; all other comparables were scattered south of I-88.

In support of its contention of the correct assessment the board of review through the Lisle Township Assessor submitted limited information on a spreadsheet of five comparable sales, each of which has a three-car garage like the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board has given little weight to board of review comparable sales #1 and #2 as each of these homes is nearly 1,000 square feet larger than the subject dwelling and thus dissimilar to the subject.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with a market value opinion of \$515,000 as of December 3, 2010 which is further supported by board of review comparable sales #3, #4 and #5. Two of these most similar comparable sales had the superior amenity of finished basements, but these three board of review comparables sold for prices ranging from \$186.35 to \$205.33 per square foot of living area, including land. In contrast, the subject's assessment reflects a market value of \$728,507 or \$206.90 per square foot of living area, including land, which is above both the appraised value and above the range established by the best comparable sales in the record presented by the board of review. The Board finds the subject property had a market value of \$515,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.



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Chairman



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Member



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Member



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Member



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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: August 22, 2014



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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.