



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

APPELLANT: Dennis Kaufman  
DOCKET NO.: 11-03388.001-R-1  
PARCEL NO.: 03-15-127-048

The parties of record before the Property Tax Appeal Board are Dennis Kaufman, the appellant, by attorney Leonard Schiller of Schiller Klein PC, in Chicago, 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:       \$84,990  
IMPR:       \$56,550  
TOTAL:      \$141,540**

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 construction with 3,558 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 770 square foot garage. The property has a

9,000 square foot site and is located in Wood Dale, Addison 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 located in Wood Dale. Based on this evidence, the appellant requested a total assessment of \$134,958 which would reflect a market value of approximately \$404,874 or \$113.79 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,310. The subject's assessment reflects a market value of \$613,303 or \$172.37 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 the submission and as depicted on the subject's property record card, the subject property reportedly sold in August 2013 for \$565,000. No other data with regard to the sale transaction was provided such as whether the sale was an arm's-length transaction.

As part of the submission through the township assessor, the board of review noted that two of the appellant's comparables are located in neighborhood codes other than the code assigned to the subject property.

In support of its contention of the correct assessment the board of review submitted information on three comparables sales located in Wood Dale and in the same neighborhood code assigned by the assessor as the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that two of the sales presented by the board of review occurred in 2008 "at the height of the market." Furthermore, board of review sales comparables #1 and #2 are each substantially larger than the subject dwelling.

#### **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 gave reduced weight to the appellant's comparable #2 and to each of the board of review's suggested comparable sales due to differences in dwelling size when compared to the subject and/or due to the date of sale being most distant from the assessment date at issue of January 1, 2011. Sales that did not occur proximate to the valuation date are less likely to be indicative of the subject's market value.

Also, in the absence of any additional data and due to the date of sale of the subject being in August 2013, substantially after the valuation date at issue, the Board has given little weight to the reported sale of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3. These comparables are most similar to the subject in age and size. As depicted in the record, these two comparables sold in February and July 2011 for prices of \$340,000 and \$520,000 or for \$109.85 and \$122.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$613,303 or \$172.37 per square foot of living area, including land, which is above the best comparable sales in this record.

Based on this evidence the Board finds a reduction in the subject's assessment is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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

*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.