



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

APPELLANT: Carol Hanley  
DOCKET NO.: 07-03996.001-R-1  
PARCEL NO.: 09-11-121-012

The parties of record before the Property Tax Appeal Board are Carol Hanley, the appellant, 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:     \$78,720**  
**IMPR.:    \$180,600**  
**TOTAL:    \$259,320**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 9,085 square feet of land area has been improved with a 41-year old, one-story single-family dwelling of masonry exterior construction containing 2,667 square feet of living area with a partial, finished basement,<sup>1</sup> central air conditioning, two fireplaces, and a two-car garage of 504 square feet of building area. The property is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted an appraisal prepared by appraisers, David A. Bjaca and Bryan Franks of ACT Appraisal, Inc. in St. Charles estimating a market value for the subject of \$575,000 as of March 29, 2008. Both appraisers were reported to be State Certified Associate and Residential Real Estate Appraisers, respectively. The purpose of the appraisal was for a "refinance transaction."

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<sup>1</sup> Recorded as unfinished by the assessor, but reported as finished by the appellant in the Residential Appeal form.

Only an exterior inspection of the subject property was made. The appraisers also reported the subject dwelling as having a partial finished basement.

Under the cost approach, the appraisers estimated the subject's land value at \$250,000 based on both the sales comparison and allocation methods. Using data obtained from new construction appraisals, modified and rounded for local conditions, the appraisers determined a replacement cost new for the subject dwelling of \$120 per square foot, a 667 square foot basement at \$55 per square foot, and a 504 square foot garage at \$25 per square foot. The appraisers made a mathematical error and reported that the total replacement cost new was \$387,325; the individual items actually add up to \$369,325. Physical depreciation of \$59,588.40 was calculated based on the age/life method which with the corrected total would result in a depreciated replacement cost new of \$309,736.60. No value for site improvements was included by the appraisers. Adding back the land value, under the cost approach the appraisers estimated a market value of \$559,700, rounded, based on the figures presented. In the report, the appraisers reported an erroneous total of \$577,700, rounded.

In the sales comparison approach, the appraisers used sales of three comparable homes located 0.8 and 0.9 miles from the subject property. The comparable parcels range in size from 7,920 to 9,030 square feet of land area. The parcels have each been improved with a split-level, a one-story, and a two-story masonry or frame and masonry exterior constructed dwelling. The dwellings ranged in age from 46 to 66 years old and ranged in size from 1,830 to 2,580 square feet of living area. Each of the comparables had a full or partial finished basement, central air conditioning, a fireplace, and a two-car garage. The comparables sold between May and October 2007 for prices ranging from \$540,000 to \$641,000 or from \$245.55 to \$295.08 per square foot of living area, including land. The appraisers made adjustments for exterior construction, condition, room count, living area square footage, and basement size and/or finish. The analysis resulted in adjusted sales prices for the comparables ranging from \$554,500 to \$590,500 or from \$228.88 to \$303.01 per square foot of living area, including land. From this process, the appraisers estimated a value for the subject by the sales comparison approach of \$575,000 or \$215.60 per square foot of living area including land.

Based on this evidence, appellant requested a reduction in the subject's total assessment to \$191,666 or a market value of approximately \$575,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of the subject totaling \$259,320 was disclosed. The subject's assessment reflects an estimated market value of \$779,675 or \$292.34 per square foot of living area, land included, using the 2007 three-year median level of assessments for DuPage County of 33.26%.

In support of the subject's assessment, the board of review presented a memorandum from the township assessor with a grid analysis reiterating the sales comparables from the appraisal and setting forth six comparable sales in support the subject's estimated market value.

The six board of review comparable sales were said to be in a nearby neighborhood code assigned by the assessor as compared to the subject; an included map depicts comparable #6 closest in proximity to the subject, but it is also noted as having a different neighborhood code than the subject property. The six comparable properties were briefly described as one-story frame or masonry dwellings that ranged in age from 35 to 65 years old; four properties had additions constructed between 1958 and 2003. The dwellings range in size from 1,585 to 2,157 square feet of living area. The comparables have partial or full unfinished basements and garages ranging in size from 416 to 528 square feet of building area. These comparables sold between June 2005 and November 2006 for prices ranging from \$480,000 to \$790,000 or from \$299.07 to \$384.05 per square foot of living area, including land.

In reiterating the appraisal sales data, the township assessor reported that none of the appellant's comparables were located within the neighborhood code assigned by the assessor for the subject. The assessor also noted in the memorandum that sales #1 and #3 from the appraisal are not one-story dwellings like the subject.

Based on the foregoing 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The Property Tax Appeal Board has given no weight to the appraisal's conclusion of value. Most importantly, the appraisers based their conclusion of value upon two comparable sales which were dissimilar to the subject in story height, namely, a split-level and a two-story dwelling. Even after adjustments, the value conclusion of \$215.60 per square foot of living area, land included, for the subject did not fall within the range of the adjusted sales prices and therefore, there is no

apparent support for the value conclusion. In addition, the value conclusion was made as of March 2008, which is a date 14 months after the valuation date at issue in this appeal of January 1, 2007.

Having discounted the appraisal's conclusion of value, the Board finds that both parties submitted a total of nine suggested sales comparables for consideration. As outlined above, the Board has given less weight to appellant's comparables #1 and #3 due to differences in design. The Board has also given less weight to board of review comparables #1, #2, #5 and #6 for differences in date of sale, living area square footage and/or land area. Thus, the Board finds the most similar comparables on this record to have been appellant's comparable #2 and board of review comparables #3 and #4. The Board recognizes that all of the comparables were substantially smaller than the subject dwelling which detracts from their comparability, but these were the one-story dwellings that there were most similar to the subject on this record.

The most similar comparables ranged in size from 1,830 to 2,157 square feet of living area and sold between August 2006 and October 2007 for prices ranging from \$540,000 to \$700,000 or from \$295.08 to \$327.87 per square foot of living area, land included. The subject property's estimated market value as reflected by its assessment of \$779,675 or \$292.34 per square foot of living area, land included, is below the range on a per-square-foot basis of these most similar sales comparables on this record. Therefore, the subject's estimated market value does not appear to be excessive in light of these recent comparable sales and no reduction in the subject's assessment is warranted on this record.

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*

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Chairman

*K. L. Fern*

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Member

*Frank A. Huff*

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Member

*Mario Morris*

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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: February 23, 2010

*Allen Castrovillari*

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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.