FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: June Wiinikka
DOCKET NO.: 07-04150.001-R-1
PARCEL NO.: 09-26-103-038

The parties of record before the Property Tax Appeal Board are June Wiinikka, the appellant, 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:	$99,700
IMPR.:	$20,040
TOTAL:	$119,740

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 31,275 square foot parcel improved with a part two-story and part one-story single family dwelling that contains 2,354 square feet of living area. The dwelling is of frame construction and is approximately 110 years old. The dwelling has a fireplace and central air conditioning. The subject property has a newer, one-story, frame detached garage with 678 square feet that was built in 2004. The subject property also has a one-story, frame detached structure with 912 square feet that is in poor condition. The property is located in Darien, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant presented an appraisal prepared by real estate appraiser Robert A. Napoli. Napoli was called as a witness on behalf of the appellant.

Napoli has the Senior Real Property Appraiser (SRPA) and the Senior Residential Appraiser (SRA) designations from the Society of Real Estate Appraisers. He is also a Residential Member of the American Institute of Real Estate Appraisers. Napoli is an

Illinois State Certified Real Estate Appraiser and is also a licensed appraiser in Indiana and Michigan.

Napoli prepared a narrative appraisal estimating the subject property had a market value of $360,000 as of January 1, 2007. He testified the subject property is located along Plainfield Road that has heavy traffic. He also testified the subject has a larger irregular shaped lot. He described the subject dwelling as being an older farm house with a partial basement that has a dirt floor and is five feet deep. He further explained the subject dwelling has an older floor plan, small room sizes, few electric outs with two in each room, one bathroom and few small closets (two bedrooms have no closets). In the report the appraiser also described the older detached structure as being in poor physical condition with old wooden doors that are not wide enough for an automobile. He assigned no value for this building. In the report the appraiser listed numerous physical and functional inadequacies associated with the subject property such as:

Install asphalt/concrete driveway over existing dirt driveway.
Tear down garage/wood shed - roof is sunken and walls are bulging.
Tear off roof on residence and replace.
Tear off existing siding-clapboard and asbestos concrete siding and reside with insulation, Tyvek and vinyl siding.
Replace all existing single pane wood double hung windows with modern energy efficient insulated glass windows.
Replace and/or re-hang existing galvanized gutters and downspouts.
Brick chimney is pulling away from residence - tear down - redo foundation and rebuild.
High crawl space basement needs foundation and water seepage maintenance.
Check integrity of steel supports in basement for residence.
Replace dirt floor with concrete floor in basement.
Install new electric service - circuit breaker box and rewire house, as needed.
Add electric outlets in residence, as needed.
Install new water, sewer and drainage lines, as needed.
Replace baseboard and shoe molding in residence.

The appraiser stated within the report that the functional inutilities and physical deficiencies are a detriment to market appeal and diminish the market value of the subject property.

In estimating the market value of the subject property the appraiser developed the sales comparison approach using three comparable sales. The comparables were improved with a ranch style dwelling, a colonial style dwelling and a two-story home. These properties ranged in size from 1,530 to 2,316 square feet of living area and were from 37 to 58 years old. The comparables sold from August 2006 to December 2006 for prices ranging from

$240,000 to $280,000 or from $103.63 to $194.12 per square foot of living area, land included.

The comparables had lot sizes that were from 18,155 to 21,291 square feet smaller than the subject property. In making an adjustment for land area the appraiser included three vacant land sales that occurred in 2004 and 2005. Two of the comparables were located on Elm Street, a superior interior residential street, and each had a unit price of $15.61 per square foot of land area. One land sale was located on Plainfield Road, like the subject, and sold in September 2004 for a unit price of $7.34 per square foot of land area. Using this data the appraiser made an adjustment of $7.00 per square foot of land for the differences in land area.

The appraiser also made adjustments to the comparables for quality of construction, condition, room count, gross living area, functional utility and amenities such as the lack of a fireplace or central air conditioning. The appraiser calculated the comparables as having adjusted sales prices ranging from $355,000 to $372,000. Based on these sales the appraiser estimated the subject property had a market value of $360,000 as of January 1, 2007.

The appraiser testified he drove by each of the comparables and talked to the brokers to verify the sales. The appraisal also contained numerous photographs depicting the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $155,240 was disclosed. The subject's assessment reflects a market value of approximately $466,747 or $198.28 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 assessment the board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. Ms. Gaddis identified five comparables in support of the assessment. The witness testified the subject land assessment has received a 10% downward adjustment due to economic obsolescence due the location on Plainfield Road, this adjustment was reflected on the subject's property record card. The first two comparables were vacant parcels that each had a land assessment of $565 per front foot compared to the subject having a land assessment of $509 per front foot. These parcels had sold in December 2005 and July 2006 for prices of $200,000 and $189,000 or for $16.88 and $14.40 per square foot of land area, respectively. The subject land assessment of $99,700 reflects a market value of approximately $9.58 per square foot of land area.

Two of the improved comparables were improved with 1.5 story dwellings constructed in 1959 that both contained 1,200 square feet of living area. These two properties sold in May 2006 and November 2006 for prices of $247,500 and $257,000 or for $206.25 and $214.17 per square foot of living area, respectively. The

two remaining improved comparables were improved with a part two-story and part one-story dwelling and a two-story dwelling. These homes were constructed in 1892 and 1941. The older comparable also had additional construction 1957. The four improved comparables had improvements assessments ranging from $35,380 to $47,760 or from $20.00 to $31.00 per square foot of living area, rounded. The subject has an improvement assessment of $55,540 or $24.00 per square foot of living area, rounded.

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

In rebuttal, the appellant submitted an analysis by Napoli containing photographs and comments of the board of review comparables.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property as of the assessment date at issue. (86 Ill.Admin.Code 1910.65(c)(1)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record was presented by the appellant in the form of the testimony of real estate appraiser Robert A. Napoli and the narrative appraisal he prepared. The testimony provided by Napoli together with the narrative description of the improvements and the photographs of the subject property depict a property that suffers from functional obsolescence and significant physical depreciation. Additionally, the subject property has a relatively large parcel but is located on a busy street causing economic obsolescence. The Board finds the appellant's appraiser provided credible testimony regarding the physical and functional obsolescence of the subject dwelling and the detached shed. The Board further finds the adjustments he made to the comparables sales seemed reasonable and credible based on the appraiser's analysis and testimony. Based on this record the Property Tax Appeal Board finds the subject property had a market value of $360,000 as of January 1, 2007. Since market value has been established the 2007 three year median level of assessments for DuPage County of 33.26% shall apply.

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.

Chairman

Member

Member

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 18, 2010

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.