



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

APPELLANT: Robert Anderson  
DOCKET NO.: 07-04179.001-R-1  
PARCEL NO.: 05-14-221-007

The parties of record before the Property Tax Appeal Board are Robert Anderson, 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:       \$84,670  
IMPR:       \$157,970  
TOTAL:      \$242,640**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story with a finished attic dwelling that has 3,064 square feet of living area. The dwelling is of frame and brick construction and is approximately 76 years old being constructed in 1931. Features of the home include a partial basement that is partially finished, central air conditioning, two fireplaces and a two-car detached garage. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. The appellant explained that the subject property is considered a 2.5-story dwelling based on a finished heated attic that has knotty pine paneling and the original wood plank floor. He further indicated the dwelling has 1.5 bathrooms that are dated and the kitchen has the original wood cabinets and dated Formica counter tops. The appellant also explained that the basement is considered finished but has painted foundation walls, a knotty

pine wall and a painted ceiling with low hanging plumbing and heating pipes. He further indicated that the home was updated to 100 amp circuit breakers but the wiring is the original "cloth insulated" wiring. The appellant also stated that he had the property appraised for a home equity loan in August 2006 resulting in a appraised value of \$655,000. This appraisal was not submitted with the appeal petition.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$650,000 as of December 6, 2007. The appraisal was prepared by Charles T. Walsh, a state certified appraiser. The appraiser was not present at the hearing. In the report the appraiser stated the subject property is located on a high traffic street which results in difficult egress from the driveway. The report also stated the property is in generally good condition and has been well maintained, however, the kitchen and bath are dated. The appraiser described the subject as a 2.5-story dwelling with a finished attic containing 462 square feet.

In estimating the market value of the subject property the appraiser developed the sales comparison approach using four comparable sales. The comparables were improved with two-story dwellings ranging in size from 2,048 to 2,393 square feet of living area. The dwellings ranged in age from 82 to 86 years old and are of frame, cedar or brick and frame construction. Each comparable had a basement with three having finished areas, each comparable has central air conditioning, the comparables have one or two fireplaces and each comparable has a two-car garage. The properties are located from .3 to 1.09 miles from the subject in Glen Ellyn. The sales occurred from April 2007 to July 2007 for prices ranging from \$567,500 to \$740,000 or from \$260.32 to \$361.33 per square foot of living area. After making adjustments for difference from the subject, the appraiser indicated the comparables had adjusted prices ranging from \$605,000 to \$716,000. Based on these sales the appraiser estimated the subject had a market value of \$650,000 as of December 6, 2007.

The appellant testified he had been in the appraiser's comparable 1, which he described as a good comparable that is located on the same busy street as the subject.

Based on this evidence the appellant was of the opinion that the subject had a market of \$650,000 to \$655,000 as of the assessment date.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$242,640 was disclosed. The subject's assessment reflects a market value of approximately \$727,920 or \$237.57 per square foot of living area. The subject has an improvement assessment of \$157,970 or \$51.56 per square foot of living area.

Board of review member Charles Van Slyke represented the DuPage County Board of Review. He stated that he had many questions he would have liked to have asked the appraiser with respect to the adjustments made to the sales and he had issues with respect to the effective date of the appraisal.

In support of the assessment the board of review submitted Exhibit #1 containing comparables selected by the township assessor's office and an analysis of the comparables used by the appellant's appraiser that was also prepared by the township assessor's office. The board of review called as its witness Milton Township Deputy Assessor Ginny Westfall.

The witness identified six comparables, Assessor's A through Assessor's F, consisting of four, two-story and two, 2.5-story dwellings that ranged in size from 2,829 to 3,160 square feet of living area. The dwellings were located in the subject's assessment neighborhood and were constructed from 1924 to 1950. The dwellings were of frame or brick construction. Each comparable had a full or partial basement with two being partially finished. Each comparable had a fireplace, four comparables had central air conditioning, one comparable had a pool, and the comparables had garages that ranged in size from 418 to 672 square feet. These comparables have improvement assessments that ranged from \$155,780 to \$211,790 or from \$51.06 to \$69.86 per square foot of living area. Board of review comparables E and F sold in May 2006 and July 2004 for prices of \$820,000 and \$700,000 or for \$270.63 and \$243.39 per square foot of living area, respectively.

The deputy assessor also prepared an analysis of the appellant's appraiser's comparable sales. The analysis indicated that comparable 3 also sold in August 2006 for a price of \$800,000 or \$334.21 per square foot of living area. The analysis also indicated that the comparables used by the appraiser were all smaller than the subject property.

In rebuttal, the appellant stated the board of review comparables were renovated.

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 does not support a reduction in the subject's assessment.

The appellant argued overvaluation as the basis of the appeal. 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 sales in the record demonstrate the subject property is not overvalued for assessment purposes.

Initially the Board finds the appellant submitted an appraisal in support of his contention of overvaluation. The appraiser estimated the subject property had a market value of \$650,000 as of December 6, 2007. The appraiser was not present at the hearing to be cross-examined about the report and the appraisal process. Additionally, the appraiser estimated a market value for the subject that was more than 11 months after the assessment date at issue. Therefore, the Property Tax Appeal Board gives less weight to the conclusion of value contained in the appraisal. The Board, however, will review the raw sales data within the report in its analysis.

The record contains sales data on six properties submitted by the parties that were located in Glen Ellyn, with appellant's comparable 3 selling twice. The comparables have varying degrees of similarity to the subject property. The comparables were improved with two-story dwellings of frame or brick construction that ranged in size from 2,048 to 3,030 square feet of living area. The dwellings were constructed from 1921 to 1950. These homes had similar features as the subject property such as basements, central air conditioning, fireplaces and detached garages that ranged in size from 440 to 672 square feet. The sales occurred from July 2004 to July 2007 for prices ranging from \$567,500 to \$820,000 or from \$243.39 to \$361.33 per square foot of living area. The subject's total assessment of \$242,640 reflects a market value of approximately \$727,920 or \$237.57 per square foot of living area, which is within the range on a total basis but below the range on a per square foot basis as established by the comparables sales in the record. After considering the market data in the record, the Board finds the assessment of the subject property is reflective of its market value as of the assessment date at issue and no reduction 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

*Mario Morris*

Member

*Shawn R. Lerbis*

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: October 28, 2009

*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.