



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

APPELLANT: Patrick Farrelly
DOCKET NO.: 07-04183.001-R-1
PARCEL NO.: 05-14-127-008

The parties of record before the Property Tax Appeal Board are Patrick Farrelly, 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: \$99,670
IMPR: \$132,320
TOTAL: \$231,990**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame construction that contains approximately 2,836 square feet of living area. The dwelling was constructed in 1953 and is approximately 54 years old. Features of the property include a partial basement partially finished, two fireplaces, central air conditioning and a two-car garage with 680 square feet. The improvements are located on an 18,900 square foot parcel in Glen Ellyn, Milton 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 submitted an appraisal estimating the subject property had a market value of \$595,000 as of December 3, 2007. The appraisal was prepared by Christina Mahany and David A. Freese of Freese and Associates, Inc. Neither appraiser was present at the hearing. The report indicated the client was K. Nelson of DuPage Credit Union, Naperville, Illinois. The report also indicated that the appraisers did not inspect the exterior of the comparable sales from the street.

The appraisal report indicated that market conditions are relatively stable in 2007 with a slight slowing which is indicated by the increase of marketing times. The appraisers further described the subject as having an addition added and being remodeled in 1989. The appraisal further indicated that each of the three bedrooms has its own full bathroom, the kitchen has an island and built-in appliances, the subject has an office and the dwelling has zoned heating and air conditioning.

In estimating the market value of the subject property the appraisers developed the sales comparison approach using four comparable sales. The comparables were improved with one, ranch style dwelling and three, two-story dwellings that ranged in size from 1,773 to 2,552 square feet of living area. The properties were located in Glen Ellyn and the dwellings ranged in age from 43 to 85 years old. In the appraisal each comparable is described as having a basement with two having finished area and each comparable has a two-car garage. The comparables had parcels that ranged in size from 9,050 to 19,200 square feet of living area. The sales occurred from December 2006 to July 2007 for prices ranging from \$500,000 to 595,000 or from \$227.27 to \$287.20 per square foot of living area. The appraisers adjusted the comparables for differences from the subject and arrived at adjusted sales prices ranging from \$593,200 to \$605,500. Based on these sales the appraisers estimated the subject had a market value of \$595,000 as of December 3, 2007.

At the hearing the appellant testified the appraisal was for a second mortgage on the house to make repairs and improvements. The appellant asserted that he did not assist in the preparation of the appraisal other than to answer questions.

Under cross-examination the appellant stated the subject had three bedrooms and a bathroom for each bedroom. He also testified the subject has three furnaces and three air conditioners. He further testified that the assessment breakdown request was based on previous land assessments and improvement assessments on the subject. He indicated he did not understand the significant increase in the land assessment from 2006 to 2007 and did not understand why the improvement assessment decreased during this same period.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$231,990 was disclosed. The subject's assessment reflects a market value of \$695,970 or \$245.41 per square foot of living area. The subject has an improvement assessment of \$132,320 or \$46.66 per square foot of living area.

Board of review member Charles Van Slyke represented the DuPage County Board of Review. He indicated that he objected to the appraisal because the appraiser was not present to be examined about the report and the adjustments made to the comparable sales.

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. The board of review called as its witness Milton Township Deputy Assessor Ginny Westfall.

She testified in 2007 the neighborhood was reassessed and the land and buildings were revalued. She testified at one time the land was valued using the front foot method but is now valued using a base lot method using sales of land and "tear downs". She explained that lots were valued on a site basis in 1,000 square foot increments.

The deputy assessor prepared an analysis of the appellant's comparables that were contained in the appraisal. She noted that three of the sales occurred in 2007, which would not have been used in the 2007 sales ratio study. She noted that comparable 1 was a ranch style dwelling that is a different style than the subject. The witness also indicated the comparables had improvement assessments that ranged from \$41.33 to \$46.99 per square foot of living area. She also noted the comparables had sales prices ranging from \$234.25 to \$287.20 per square foot of living area while the subject's assessment reflects a market value of \$246.45 per square foot of living area, which is within this range.

The witness identified five comparables, Assessor's A through Assessor's E, consisting of two-story dwellings that ranged in size from 2,838 to 3,092 square feet of living area. The dwellings were located in the subject's subdivision and were constructed from 1939 to 1952. The dwellings were of brick, frame or a combination brick and frame construction. Four of the comparables had partial or full basements with one being partially finished, four of the comparables had central air conditioning, each comparable had one or two fireplaces and each comparable had a garage that ranged in size from 420 to 640 square feet. These comparables had improvement assessments ranging from \$144,900 to \$190,210 or from \$49.93 to \$62.78 per square foot of living area. The evidence also disclosed comparable D sold in May 2006 for a price of \$820,000 or for \$270.63 per square foot of living area.

In rebuttal the appellant contends that the assessor's comparables were in a better neighborhood that command higher prices.

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 assessment of the subject property.

The appellant contends 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 (3rd Dist. 2002). The Board finds the sales data in the record demonstrate that a reduction in the subject's assessment is not warranted.

Initially the Board finds the appellant submitted an appraisal in support of his contention of overvaluation. The appraisers estimated the subject property had a market value of \$595,000 as of December 3, 2007. The appraisers were not present at the hearing to be cross-examined about the report and the appraisal process. Additionally, the appraisers 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 five properties submitted by the parties that were located in Glen Ellyn. The appellant's comparable 1 was a ranch dwelling, dissimilar to the subject in style and is given little weight. The remaining comparables have varying degrees of similarity to the subject property. The four remaining comparables are two-story dwellings of frame construction that ranged in size from 1,828 to 3,030 square feet of living area. The comparables were constructed from 1922 to 1964. Each comparable had a basement with two being partially finished, each comparable had central air conditioning, each comparable had one fireplace and each had a two-car garage. The sales occurred from May 2006 to July 2007 for prices ranging from \$525,000 to \$820,000 or from \$227.27 to \$287.20 per square foot of living area. The comparable most similar to the subject in size and age was Assessor's D that sold in May 2006 for a price of \$820,000 or \$270.63 per square foot of living area. The subject's total assessment of \$231,990 reflects a market value of approximately \$695,970 or \$245.41 per square foot of living area, which is within the range established by the best comparable 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.