



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

APPELLANT: Daniel & Katherine Simoneit
DOCKET NO.: 07-04188.001-R-2
PARCEL NO.: 05-11-420-037

The parties of record before the Property Tax Appeal Board are Daniel and Katherine Simoneit, the appellant, by attorney Gary L. Taylor of Rathje & Woodward, LLC, Wheaton; 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: \$108,670
IMPR: \$308,000
TOTAL: \$416,670**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame construction with 3,784 square feet of living area. The dwelling was constructed in 1896. Features of the home include a partial basement, central air conditioning, a fireplace and an attached garage with 640 square feet. The subject property also has a one-car detached garage with 234 square feet. The subject property has a 21,557 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants and their attorney appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment and overvaluation as the bases of the appeal. In support of the assessment inequity argument the appellants had completed Section V - Comparable Sales/Assessment Equity Grid Analysis on the appeal form providing descriptions and assessment information on four comparables. The appellant also provided photographs depicting the subject and the four comparables. The comparables are improved with 2-story and 2.5-story single family dwellings of frame construction that range in size from 3,310 to 3,763 square feet of living area. The dwellings were built from 1906 to 1920. Each comparable had a full or partial basement, three comparables had central air

conditioning, each comparable had one fireplace and each comparable had a garage ranging in size from 440 to 814 square feet. These comparables had improvement assessments ranging from \$176,110 to \$205,500 or from \$47.16 to \$62.08 per square foot of living area. The subject has an improvement assessment of \$351,240 or \$92.82 per square foot of living area.

At the hearing Daniel Simoneit was called as a witness. He testified he is an architect and has lived at the subject property since April 2000. The witness explained the subject dwelling was the oldest home on the block being constructed in 1896. He further testified the dwelling was a victim of its fifth fire when he purchased the property and then fixed and renovated the home. He testified that a two-car attached garage was added to the home and living area was constructed over the garage for his father.

Simoneit testified he is familiar with homes in his neighborhood and township since his practice is in Glen Ellyn and he primarily does additions and rehab work to old homes in Glen Ellyn. With respect to his comparable #1 he testified the property was located six houses from the subject property. He testified this comparable had similar amenities as the subject but the dwelling had a large roof structure, which potentially has a third-floor level finish. He has not been up on the third floor of this home. Appellants' comparable #2 was located across the street from the subject and he was the architect involved with the renovation of the dwelling. Simoneit testified the original home was 30-years younger than the subject dwelling. He was of the opinion this dwelling was similar to the subject in amenities. The appellant testified comparable #3 was located approximately two blocks east of the subject property and was an older home that was rehabbed and fixed up. With respect to comparable #4 the witness indicated this home had rooms substantially larger than the subject dwelling. He further asserted this comparable had a large deep lot and a swimming pool in the rear.

The appellant also testified the subject has the original rock and lime foundation but the addition has a new partial basement that is unfinished. The witness further stated his comparables #3 and #4 have partially finished basements.

With respect to the overvaluation argument the appellants provided Exhibit B containing recent sales in the neighborhood and copies of property information sheets on 16 of the sales. The sales included three, 1-story dwellings; three, 1½-story dwellings; and ten, 2-story dwellings. The three 1-story dwellings were of frame or brick construction and ranged in size from 880 to 1,370 square feet of living area and were constructed in 1921 and 1924. Each had central air conditioning, a partial or full basement with one being partially finished, two comparables had fireplaces and two comparables had detached garages of 440 and 668 square feet. These properties sold from November 2006 to June 2007 for prices ranging from \$272,500 to \$420,000 or from \$270.80 to \$396.23 per square foot of living

area, including land. The three 1½-story dwellings were of frame construction that ranged in size from 1,080 to 1,541 square feet of living area. The dwellings were constructed from 1920 to 1936. Two comparables had central air conditioning, each comparable had a full basement, each comparable had a fireplace and each had a detached garage ranging in size from 273 to 528 square feet. The sales occurred from January 2007 to July 2007 for prices ranging from \$232,900 to \$420,000 or from \$151.14 to \$384.62 per square foot of living area, including land. The ten 2-story dwellings were of frame or brick construction that ranged in size from 1,392 to 3,072 square feet of living area. The dwellings were constructed from 1906 to 1927. Nine comparables had central air conditioning, eight comparables had a fireplace, each comparable had a full or partial basement with two being partially finished and each had a detached garage. The sales occurred from August 2006 to July 2007 for prices ranging from \$448,000 to \$866,000 or from \$199.50 to \$380.93 per square foot of living area, including land. The appellants' counsel indicated the average price of the comparables was \$291.93 per square foot of living area.

In selecting the comparables the appellants' attorney stated that he was trying to find homes built before 1940 and he confined himself to 2007 sales to get as close to the valuation date of January 1, 2007 as possible.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$247,230 or \$65.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$459,910, which reflects a market value of approximately \$1,382,772 or \$365.43 per square foot of living area, land included, using the 2007 three year average median level of assessments for DuPage County of 33.26%, was disclosed. The subject has an improvement assessment of \$351,240 or \$92.82 per square foot of living area.

The board of review called as its witness Ginny Westfall-Sprawka, Chief Residential Assessor of Milton Township. She testified the subject property is located in Neighborhood Code 064 and that in revaluing the subject property and other homes in the neighborhood she looked at homes built from the early 1800's to 1994. She further explained that in performing their sales ratio study the sales are segregated by style of home such that they would review sales of two-story dwellings. Sales would also be segregated by condition such as fair, average, good or excellent for the neighborhood. She would then look for the median selling price per square foot for that type of home and then apply the home code based on the median selling price per square foot.

The witness testified the subject dwelling had a large addition constructed in 2003 which increased its ground area from 1,236 square feet to 2,262 square feet of ground area. She further

testified the subject's original living area was 2,012 square feet of living area and was increased to 3,784 square feet of living area. The subject was considered in excellent+ condition.

With respect to appellants' equity comparable #1 she testified there was no record of a recent addition or renovation of the dwelling. The dwelling was considered to be in good condition. Appellant's comparable #2 had a 289 square foot addition in 1992 and was considered in good condition. The witness testified Appellants' comparable #3 did not resemble the subject property, was in good condition and had a 487 square foot addition. She further testified her records indicated that appellants' comparable #4 had added a garage to the home and was considered in good condition. The evidence provided by the board of review indicated that appellants' comparable #4 sold in April 2005 for a price of \$890,000 or \$236.51 per square foot of living area, including land. The witness testified she did not consider the appellants' comparables similar to the subject with the subject being considered superior. She explained the sales ratio study would lump the excellent homes together and separately review the good homes.

The witness also submitted a Sales Ratio Report for Milton Township using 146 sales of two-story dwellings from Neighborhood Code 064 after the neighborhood was revalued. She indicated the sales of two-story homes built between 1800 and 1959 had the following median sales price per square foot (SP PSF):

Condition	Median SP PSF
Poor/Fair	\$195.56
Average	\$252.40
Good	\$262.94
Good+	\$274.42
Excellent/Excellent+	\$321.32
Using only 2005 & 2006 sales	
Using 2004, 2005, 2006	\$267.13

Westfall-Sprawka testified the median level of assessments based on this sales ratio analysis was 33.40%.

In support of the assessment Westfall-Sprawka identified six comparables improved with two story dwellings of frame or brick construction that ranged in size from 2,537 to 6,808 square feet of living area. The dwellings were constructed from 1898 to 2007. Each comparable had central air conditioning, one or two fireplaces, a full or partial basement with two having recreation rooms and attached or detached garages ranging in size from 484 to 1,054 square feet. Each of these comparables was described as being in excellent+ condition. These properties had improvement assessments ranging from \$302,980 to \$648,490 or from \$90.99 to \$119.42 per square foot of living area.

The evidence also disclosed Assessor's A sold in July 2006 for a price of \$1,335,000 or \$330.77 per square foot of living area, including land and Assessor's F sold in April 2006 for a price of

\$1,265,000 or \$375.26 per square foot of living area, including land.

The witness also prepared an Excel spread sheet on the appellants' 16 comparable sales, which was labeled as Exhibit B. She noted the condition/appeal of the comparable sales used by the appellants were fair, average, good and good+ while the subject was excellent+. She also noted that six of the comparables were 1-story or 1½-story dwellings differing from the subject in style and would not have been used in the sales study of two-story homes. She further noted most of the comparables were smaller than the subject and had no renovations.

The appellant, Daniel Simoneit, was called as a rebuttal witness. With respect to the comparable identified as Assessor's A, the witness testified that he has been in that home which he described as an Architectural Digest home with every inch "done to the T" and has a finished basement. Simoneit was also familiar with Assessor's B and indicated it does not compare to the subject in size, it is all brick and has a four-car garage. He indicated the additions quadrupled the size of the home and it has millwork floor to ceiling. The appellant testified Assessor's C was a full masonry home, cedar shake roof and the "house is done every square inch." With respect to Assessor's D this dwelling is full masonry construction, has a slate roof and a coach house attached. Assessor's comparable E was full masonry and has better concrete, plumbing and electrical work. With respect of Assessor's F, the appellant testified that he knows the builder and it does high quality work. Of these comparables the witness was of the opinion that only Assessor's A, located at 386 North Main Street, was the only one that comes close to the subject because of its frame construction.

Under cross-examination the appellant testified the subject's addition was built in 2000. He again testified they bought the home, which had been burned by a fire, and renovated the home and added the addition. The witness could not recall the value on the building permit for the addition but indicated they paid \$960,000 for the home in April 2001.

Simoneit explained he was hired as the architect to design the addition for another client. The client backed out and the appellants ended up buying the product from the builder. The addition was complete when they purchased the home and they received an occupancy permit and moved in on April 1, 2001.

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 appellants argued in part assessment inequity with respect to the improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity

bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The record contains ten equity comparables submitted by the parties. The Board finds those comparables most similar to the subject in style, exterior construction, age, size and features include the appellants' comparables and Assessor's A. These five comparables were improved with two-story dwellings of frame construction that ranged in size from 3,310 to 4,036 square feet of living area. The dwellings were built from 1898 to 1920. The comparables had similar features as the subject dwelling. The primary difference is that the assessor had indicated the appellant's comparables were considered to have a condition/appeal rating of good or good+ while the subject was superior with a rating of excellent+. Assessor's A was considered to have the same condition/appeal rating as the subject. The appellant, however, testified the comparable dwellings he used were similar to the subject. These five comparables had improvement assessments ranging from \$176,110 to \$367,230 or from \$47.16 to \$90.99 per square foot of living area. The Board finds the most representative comparable was Assessor's A with an improvement assessment of \$90.99 per square foot of living area. The subject has an improvement assessment of \$351,240 or \$92.82 per square foot of living area, which is above the range established by the best comparables on a square foot basis, indicating a reduction is justified.

The appellants also argued overvaluation as an alternative basis to 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). 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 market data in the record indicates that a reduction in the assessment is justified.

The appellants submitted information on 16 comparable sales. The Board finds that only one of these comparables located at 792 Highview Avenue, Glen Ellyn (Property Index No. 05-14-210-019) was relatively similar to the subject dwelling in age, style and features. This dwelling was a two-story frame constructed home with 3,072 square feet of living area that was built in 1918. This property had a full unfinished basement, central air conditioning, a fireplace and a detached garage. The sale occurred in April 2007 for a price of \$866,000 or \$281.90 per square foot of living area, including land. The remaining comparables were not similar to the subject in style and/or size.

The record further disclosed that the appellants' equity comparable #4, which was similar to the subject, sold in April 2005 for a price of \$890,000 or \$236.51 per square foot of living area. The Board also finds the best comparable sale in the record was provided by the board of review as Assessor's A, which was a two-story frame dwelling constructed in 1898 with 4,036 square feet of living area. This property was described as having an addition or renovation in 1997 and was rated as having a condition/appeal of excellent+. This property sold in July 2006 for a price of \$1,335,000 or \$330.77 per square foot of living area, including land. The subject's assessment totaling \$459,910 reflects a market value of approximately \$1,382,772 or \$365.43 per square foot of living area, land included, using the 2007 three year average median level of assessments for DuPage County of 33.26%. The Board finds the subject's assessment reflects a market value above the range of the best comparables on a square foot basis.

After considering both the appellants' equity and market value arguments the Property Tax Appeal Board finds that 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.



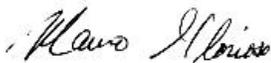
Chairman



Member



Member



Member



Acting 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: December 23, 2011



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.