



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

APPELLANT: Glen & Gloria Mazade
DOCKET NO.: 07-04374.001-R-1
PARCEL NO.: 09-18-405-023

The parties of record before the Property Tax Appeal Board are Glen & Gloria Mazade, the appellants, by attorney Kenneth T. Kubiesa, of Kubiesa Spiroff Gosselar Acker DeBlasio in Elmhurst; 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: \$83,990
IMPR.: \$159,920
TOTAL: \$243,910

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 23,900 square foot parcel improved with a single family brick one-story residence constructed in 1986. The subject contains 3,274 square feet of living area. Features of the home include a full, partially finished basement, central air-conditioning and an attached two-car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property with an effective date of January 1, 2007. The appraiser used the sales comparison approach in estimating a value for the subject of \$625,000.

In developing the sales comparison approach, the appraiser examined three comparable properties. The comparables consist of two-story style frame or brick and frame dwellings that were built between 1987 and 2006 and ranged in size from 2,607 to

3,266 square feet of living area. The comparables were situated on lots ranging from 10,500 to 13,500 square feet of land area. Features of the comparables include full basements with two having finished basement area. They have two or three-car garages. The comparables are located from 0.4 to 0.8 miles from the subject. Exterior construction, air-conditioning and fireplace information was not disclosed in the appraisal. The comparables sold from February to October 2006 for prices ranging from \$586,000 to \$665,000 or from \$199.79 to \$224.78 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as site, age, size, basement finish, garages and undisclosed updates. After making these adjustments, the comparables had adjusted sales prices ranging from \$611,000 to \$647,500 or from \$198.26 to \$234.37 per square foot of living area, including land. The appraiser concluded a value for the subject by the sales comparison approach of \$625,000 or \$190.60 per square foot of living area, including land. The appraiser was not present to testify in support of his methodology used or his estimated final opinion of value.

Appellant's counsel argued that the subject's land assessment should be reduced because the rear 90 feet of the parcel contains a non-usable, non buildable, water retention area. In support of this argument the appellant introduced photographs and a letter from Mike Illingworth of Fair Market Value, Inc. The letter depicts the subject's lot should be assessed on 15,000 square feet and have an assessed value of \$84,900 or \$5.66 per square foot of land area. Illingworth was not present at the hearing to support his methodology or opinion of value. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$249,510 was disclosed. The subject has an estimated market value of \$750,180 or \$229.14 per square foot of living area, including land, as reflected by its assessment and DuPage County's 2007 three-year median level of assessments of 33.26%.

In support of the subject's estimated market value, the board of review submitted a summary letter, property record cards and a grid analysis of five suggested comparables. Three of the homes are located in the same neighborhood as the subject. The sales comparables consist of one-story or part one-story and part two-story frame, brick or brick and frame dwellings that were built between 1972 and 2005 and range in size from 2,178 to 3,310 square feet of living area. Features of these comparables include a fireplace and full or partial basements with two having some finished basement area. Information concerning central air-conditioning was not disclosed. The homes have garages ranging from 480 to 744 square feet of building area. The homes sold from June 2005 to May 2007 for prices ranging from \$525,500 to \$800,000 or from \$206.97 to \$269.97 per square foot of living area, including land.

The board of review requested the subject's land assessment be reduced to \$83,990 to address the easement in keeping with procedures and guidelines established in the Downers Grove Township. Joni Gaddis, Downers Grove Chief Deputy Assessor, testified that the subject's land is assessed using a front foot method with the subject having 800 front feet. The subject's remaining land is assessed at 50% of its assessed value. Gaddis testified that the subject's land should be assessed as follows: \$78,390 for usable land area and \$5,600 for the retention/detention pond area for a total land assessment of \$83,990. Gaddis further testified that only one of the appellant's comparable sales was in the same neighborhood as the subject.

During cross-examination, Gaddis admitted that two of the board of review's comparables were not located in the same neighborhood as the subject. However, she testified that the neighborhoods were very similar to the subject's neighborhood.

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 property's assessment is warranted. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the evidence contained within this record warrants a reduction in the subject's assessment.

The Board finds the appellant submitted an appraisal of the subject property in which the subject's market value was estimated to be \$625,000 as of January 1, 2007. The appraiser was not present at the hearing to provide direct testimony or subject to cross examination regarding his methodology or final value conclusions, therefore, the Board will only consider the raw sales data contained within the appraisal report.

After examination of the appellant's raw sales data contained within the appraisal report, the Board gave little weight to these sales. The Board finds the raw sales data lacks detailed information regarding exterior construction, central air-conditioning and fireplaces. In addition, based on the limited information that was submitted, the Board finds these comparable sales were dissimilar to the subject in design, size, age and/or location when compared to the subject.

The Board also gave little weight to the board of review's comparables 2, 3 and 4 because their sale dates were too remote in time to aid the Board in a determination of the subject's estimated market value in 2007. The Board finds the comparables most similar to the subject in this record were the board of review's comparables 1 and 5, even though one is part one-story and part two-story and the other was built in 2005. The Board

finds these two comparables to be the best evidence of the subject's estimated market value in 2007. These two comparables sold for \$525,000 and \$800,000 or \$206.97 and \$241.69 per square foot of living area, including land, respectively. The subject's assessment, after applying the recommended reduction in land, reflects a market value of \$733,343 or \$223.99, which is within the range established by the most similar comparables contained in this record. The appellant's own evidence (Illingworth's suggested land estimate of \$84,900) depicts the subject's land assessment should be higher than that offered by the board of review at \$83,990.

In conclusion, the Board finds the evidence depicts the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted based on the recommendation of the board of review.

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. Guit

Chairman

Member

Mario M. Louie

Member

Member

William 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: September 24, 2010

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.