



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

APPELLANT: Jerri Gortowski
DOCKET NO.: 07-04433.001-R-1
PARCEL NO.: 06-11-412-003

The parties of record before the Property Tax Appeal Board are Jerri Gortowski, 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: \$67,870
IMPR.: \$60,846
TOTAL: \$128,716

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,563 square foot parcel improved with an 80 year-old, one and one-half-story brick and frame dwelling that contains 1,936 square feet of living area. Features of the home include central air conditioning, a fireplace, a one-car detached garage and an unfinished basement. The subject is located in Elmhurst, York Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property with an effective date of January 4, 2007. In the report, the appraiser utilized the cost and sales comparison approaches in estimating a market value by the subject of \$387,000.

In the cost approach, the appraiser estimated the subject's site value at \$200,000 based on "sales comparison when adequate,

similar and reasonably recent vacant land parcels are available and adequate in number." The appraiser also used the allocation method in his site value estimate. Regarding the subject's improvements, the appraiser used the Marshall & Swift Residential Cost Handbook to determine replacement cost at \$273,950. He subtracted \$82,185 in depreciation, added \$10,000 for site improvements and added back the site value in estimating a value for the subject by the cost approach of \$401,800.

In the sales comparison approach, the appraiser considered three comparable sales and one sale listing. The comparables were located 0.01 mile to 1.2 miles from the subject and were similar to the subject lot in land area. The improvements consist of brick or frame homes that range in age from 64 to 79 years and range in size from 1,602 to 2,280 square feet of living area. Features of the comparables include central air conditioning, one-car to three-car garages. Three comparables have full unfinished basements and two have a fireplace. These properties sold between March and May 2006 for prices ranging from \$389,000 to \$402,000 or from \$170.61 to \$248.44 per square foot of living area including land. The sale listing had an asking price of \$399,000 or \$219.23 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject such as exterior construction, condition, room count, living area, basement finish, garage size and other features. After adjustments, the comparables had adjusted sales or listing prices ranging from \$386,800 to \$403,500 or from \$171.58 to \$241.45 per square foot of living area including land.

In reconciling the two approaches, the appraiser placed most weight on the sales comparison approach because it "best reflects the market value based on similar recent sales, and is the most reliable indicator."

In support of the inequity argument, the appellant submitted a grid analysis of four comparables located one to five blocks from the subject, along with limited information on five additional comparables. Four comparables consist of one and one-half-story or two-story brick or frame dwellings that were built between 1924 and 1935 and range in size from 1,820 to 1,935 square feet of living area. The appellant indicated comparable 1 has central air conditioning, a partially finished basement, a three-car garage and an enclosed porch. The appellant was unsure of features of the other three comparables on the grid, except that they had full or partial basements and one-car or two-car garages. The five additional comparables were described as frame and masonry or masonry dwellings of unspecified design that were built between 1927 and 1951 that contain from 1,702 to 1,902 square feet of living area. They have one-car or two-car garages. No additional data on these four comparables was submitted. All nine equity comparables have improvement assessments ranging from \$66,770 to \$86,360 or from \$36.69 to

\$48.23 per square foot of living area. The subject has an improvement assessment of \$79,450 or \$41.04 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$129,660.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$147,320 was disclosed. The subject has an estimated market value of \$442,934 or \$228.79 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 assessment, the board of review submitted a grid analysis of the subject, all nine of the appellant's comparables and five additional comparables. The grid depicted the appellant's comparables as having improvement assessments ranging from \$72,470 to \$86,360 or from \$39.59 to \$48.23 per square foot of living area. The grid also indicated the appellant's comparables 4, 6 and 7 sold between October 2004 and July 2007 for prices ranging from \$362,000 to \$431,000 or from \$191.53 to \$222.74 per square foot of living area including land.

The board of review's comparables were described as one and one-half-story style masonry or frame dwellings that were built between 1922 and 1932 and range in size from 1,927 to 2,052 square feet of living area. The grid indicated the comparables have basements that contain from 820 to 1,422 square feet and four comparables have one-car or two-car garages. These properties have improvement assessments ranging from \$82,950 to \$104,070 or from \$43.00 to \$54.01 per square foot of living area.

In support of the subject's estimated market value, the board of review's grid indicated two of the board's five equity comparables sold in March 2005 and January 2008 for prices of \$475,000 and \$469,000 or \$246.50 and \$228.56, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The appellant first 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject with an effective date of January 4, 2007 wherein the appraiser estimated the subject's market value at \$387,000 based on his analysis of three comparable sales and one sale listing. The appraiser made slight adjustments totaling from \$1,500 to \$11,200 to the comparables for differences when compared to the subject. After adjustments, the comparables had adjusted sales or listing prices ranging from \$171.58 to \$241.45 per square foot of living area including land.

The appellant also submitted information on three additional comparables that the board of review claims sold for prices ranging from \$191.53 to \$222.74 per square foot of living area including land. The board of review submitted two comparable sales of properties that sold in March 2005 and January 2008 for prices of \$475,000 and \$469,000 or \$246.50 and \$228.56, respectively. The Property Tax Appeal Board finds the best evidence of the subject's market value as of its January 1, 2007 assessment date is found the appraisal submitted by the appellant. While the appraiser's comparable 2 is arguably somewhat smaller than the subject in living area, he made modest and reasonable adjustments to account for this and other differences when comparing the comparables to the subject. The board of review submitted no appraisal or other evidence to refute the market value conclusion in the appellant's appraisal. While the additional comparable sales submitted by the appellant and the board of review were similar to the subject in most respects, the Board finds the appraisal was well done and is supported by the appraiser's notes and comments. Based on this analysis, the Property Tax Appeal Board finds the subject had a market value of \$387,000. Since market value has been established, the 2007 DuPage County three-year median level of assessments of 33.26% shall apply.

The appellant also argued unequal treatment in the assessment process as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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.

The Board finds the 14 equity comparables submitted by the parties were generally similar to the subject in most respects and had improvement assessments ranging from \$39.59 to \$54.01 per square foot of living area. The subject's improvement assessment of \$31.43 per square foot of living area after the reduction granted based on the appellant's successful overvaluation contention falls below this range. Therefore, no additional reduction 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.

Ronald 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: April 23, 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.