



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

APPELLANT: Geoffrey Grosz
DOCKET NO.: 08-02285.001-R-1
PARCEL NO.: 07-30-206-006

The parties of record before the Property Tax Appeal Board are Geoffrey Grosz, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds 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: \$33,070
IMPR.: \$91,930
TOTAL: \$125,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame and brick veneer construction that contains 2,940 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage with 491 square feet. The dwelling was constructed in 1989. The improvements are located on a 10,596 square foot parcel in the Oakhurst subdivision, Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation and unequal treatment with respect to the assessment of the subject's land. In support of the overvaluation argument the appellant submitted information on three comparable sales improved with two-story dwellings of frame or frame and brick construction that ranged in size from 2,937 to 3,363 square feet of living area. The dwellings were constructed in 1989 and 1994. Each comparable had a basement with two being partially finished. The appellant indicated that each comparable had central air conditioning, one or two fireplaces and a 2-car or a 2.5-car attached garage. The comparables were located in the same subdivision as the subject property. The appellant

testified he spoke with the real estate agents associated with the sales and each told him that these were not distress sales. The transactions occurred from September 2007 to December 2007 for prices ranging from \$350,000 to \$400,000 or from \$114.26 to \$120.87 per square foot of living area. The appellant testified the comparables were newer than the subject and he has the oldest home. Based on these sales the appellant requested on the appeal form the subject's total assessment be reduced to \$120,000 to reflect a market value of \$360,000. At the hearing the appellant testified the subject should have a value in the \$340,000 to \$350,000 range.

The appellant further testified he spoke to each of the real estate agents and spoke twice with the agents associated with comparable sales #1 and #2, the last time being during the week of the hearing, to confirm the properties were not sold under distress.

With respect to the land assessment, the appellant submitted descriptions and assessment information on seven land comparables located in the Oakhurst subdivision. The appellant indicated the comparables were located along the same side of the street as the subject and back up to a park. The comparables ranged in size from 11,409 to 22,057 square feet of land area. These properties had land assessments that ranged from \$26,780 to \$38,160 or from \$1.73 to \$3.00 per square foot of land area. Based on these land comparables, the appellant requested on the appeal form the subject's land assessment be reduced to \$29,300 or \$2.77 per square foot of land area.

Under cross-examination the appellant was questioned about the distress nature of the appellant's comparable sales and the length of time the comparables were on the market.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$140,980 was disclosed. The subject's assessment reflects a market value of \$422,982 or \$143.87 per square foot of living area using the statutory level of assessments of 33 1/3%. The subject has a land assessment of \$33,070 or \$3.12 per square foot of land area.

The board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1 prepared by the township assessor's office. The board of review called as its witness Bob Longacre, Naperville Township Deputy Assessor, who testified he prepared the evidence. The deputy assessor submitted information on three comparable sales located in the subject's subdivision that were improved with two-story dwellings of frame and brick exterior construction that ranged in size from 2,577 to 2,924 square feet of living area. The dwellings were constructed in 1993 and 1995. Each comparable had an unfinished basement, central air conditioning, one fireplace and a two-car garage. The assessor testified comparables #2 and #3 back up to a common area like the subject. The comparables sold in July and August

2007 for prices ranging from \$402,000 to \$485,000 or from \$151.33 to \$155.99 per square foot of living area.

In describing the subject property the witness indicated the dwelling had a "look-out" basement and the site had an open area behind the property.

The assessor's office also submitted copies of the Multiple Listing Service (MLS) sheets associated with the appellant's sales to support the contention comparables #1 and #2 sold under duress. Appellant's comparable #1 was listed on the market 31 days and the listing had remarks such as, "Must Sell, Bring All Offers. . ." The MLS sheet also had agent remarks stating in part, "Needs contract by the end of the month!!! Easy to show, beautiful home, needs to sell make an offer. . ." Appellant's comparable #2 was listed on the market 105 days and the listing had remarks such as, "Motivated Seller. . ." The MLS sheet also had agent remarks stating, "\$5,000 bonus paid 2 C/O if closing takes place by 12/14/07." The deputy assessor further testified appellant's comparables #1 and #2 would require a positive adjustment due to the number of bathrooms and appellant's comparables #2 and #3 would require a positive adjustment due to lack of any brick construction. The witness further noted none of the comparables have "look out" basements and none had similar land exposures.

To demonstrate the land assessment was equitable the deputy assessor submitted a map depicting the location of the subject parcel and five comparables located along the same street on either side of the subject parcel. These properties had the same exposure to the subdivision common area as the subject. The witness testified that small lots have a lower land value and larger lots have a higher land value. The witness testified land is assessed using a combination considering shape, location on a cul-de-sac and a rear open exposure. The comparables had land assessments ranging from \$32,230 to \$38,160.

Under cross-examination the witness indicated that someone in his office would have talked to somebody involved with the transactions concerning the appellant's sales. He indicated these weren't considered arm's length transactions because there was some pressure to market and the market was softening. He agreed the appellant's comparables were listed on the open market and the parties were not related. His concern was that one property was listed for 31 days and the other for 105 days. He testified in 2007 the typical marketing time for a home was somewhere around 90 days.

In rebuttal the appellant contended each of the board of review comparables was a newer home compared to the subject and did not sale as proximate in time to the January 1, 2008 assessment date as the appellant's comparables. He also reiterated he actually spoke to the real estate agents involved in the sales of his comparables who indicated they were not distress sales. He

further stated that the agents indicated that no other person had spoken to them about the sales.

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 to the subject's assessment.

The appellant 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.

In support of their respective positions both the appellant and the board of review provided descriptions and sales data on a total of six comparable sales. Each of the comparables was similar to the subject in style and all were located in the subject's subdivision. These comparables were also generally similar to the subject in size and features.

The board of review raised an issue with respect to the distress nature of the appellant's comparable sales #1 and #2. During the hearing, the appellant testified he actually spoke twice to the real estate agents associated with these sales who confirmed that the sales were not distress transactions. The board of review did not present any witness that could testify they had personally contacted somebody associated with the transactions to confirm the distress nature of the sales. Additionally, the deputy assessor indicated the typical marketing time during 2007 for a home was approximately 90 days. Appellant's comparable sale #2 was marketed for 105 days, which seems typical. The deputy assessor also testified the market was softening during this period, which, the Board finds, may explain in part the statements on the respective listing sheets and the incentives given to sell the properties. Based on this record the Board finds that appellant's comparable sales were arm's length transactions reflective of market value.

The Board further finds the appellant's comparables sold most proximate in time to the assessment date at issue and should be given more weight than the sales provided by the board of review. Appellant's sales #1 and #2 were superior to the subject in age but inferior in number of bathrooms. Appellant's comparables #2 and #3 did not have any brick construction as does the subject, making them somewhat inferior to the subject. Additionally, none of the comparables had an exposure to the subdivision common area as does the subject and none had a "look out" basement as does the subject, which would require upward adjustments. These comparables sold from September 2007 to December 2007 for prices ranging from \$350,000 to \$400,000 or from \$114.26 to \$120.87 per

square foot of living area. The subject's total assessment of \$140,980 reflects a market value of \$422,982 or \$143.87 per square foot of living area using the statutory level of assessments of 33 1/3%, which is above the range established by the most probative comparable sales in the record. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds a reduction in the assessment is warranted.

The appellant also argued assessment inequity with respect to the land assessment. 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 not warranted on this basis.

The Board finds the best land comparables were provided by the board of review in that they were located along the same street on either side of the subject parcel and had the same exposure to the subdivision common area as the subject. The comparables had land assessments ranging from \$32,230 to \$38,160. The subject has a land assessment of \$33,070, which is within the range established by these comparables. Based on this record the Property Tax Appeal Board finds the subject's land is equitably assessed.

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: June 18, 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.