



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

APPELLANT: Patrick Smith & Joseph Phillips
DOCKET NO.: 08-03602.001-R-1
PARCEL NO.: 09-16-204-010

The parties of record before the Property Tax Appeal Board are Patrick Smith and Joseph Phillips, the appellants, and the DuPage County Board of Review.¹

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: \$37,160
IMPR.: \$47,000
TOTAL: \$84,160**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with brick exterior construction that contains 1,000 square feet of living area. The dwelling was constructed in 1958. Features of the property include a full basement with finished living area, central air conditioning and a two-car detached garage. The subject has a lot that contains approximately 10,780 square feet of land area. The property is located in Westmont, Downers Grove Township, DuPage County.

The appellant, Patrick Smith, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant called as his witness Michael Zawislak. Zawislak testified he is and has been a Real Estate Broker in Illinois for 25 years.² The witness testified

¹ The Property Tax Appeal Board held a consolidated hearing for Docket Nos. 08-03577.001-R-1 and 08-03602.001-R-1.

² Section 5-5(c) of the Real Estate Appraiser Licensing Act of 2002 provides in part that:

Nothing in this Act shall prohibit a person who holds a valid license under the Real Estate License Act of 2000 from performing a comparative market analysis or broker price opinion for

that he has represented people buying and selling houses. Zawislak testified that during the last 13 years spent in DuPage County he has been involved in approximately 300 real estate transactions. The witness further testified that he has built several homes during the last ten years as a general contractor and developer in the Westmont and Downers Grove areas. Zawislak has a Bachelor of Science degree in accounting. The witness testified he had previously testified as an expert in a land valuation issue and has previously testified before the board of review.

In this instant appeal Zawislak prepared an analysis on a Uniform Residential Appraisal Report (Freddie Mac Form 70 & Fannie Mae Form 1004, March 2005) using three comparable sales located in Westmont from .5 miles to .8 miles from the subject. The report was marked as Appellant's Exhibit #1. The exhibit also included photographs of the subject and the comparables. The comparables were described as being improved with one-story frame dwellings that ranged in size from 1,278 to 1,624 square feet of living area. The comparables were described as being from 54 to 57 years old. Two comparables had no basements while one comparable had a partial unfinished basement. Each comparable had central air conditioning and a 1.5 or 2-car garage. These properties sold from May 2007 to January 2008 for prices ranging from \$238,000 to \$265,000 or from \$146.55 to \$207.35 per square foot of living area, including land. Zawislak made adjustments to the comparables to account for differences from the subject in land area for one comparable, living area, basement area and in one instance for a smaller garage. Based on these considerations the witness estimated the comparables had adjusted sales prices ranging from \$218,000 to \$248,000. Zawislak estimated the subject had a market value of \$220,000 as of January 31, 2008.

Under cross-examination Zawislak testified he did not adjust for time. The witness testified the \$10,000 adjustment for lot size was based on his market experience. He further testified the living area adjustment was based roughly on \$100 per square foot, which was based on what he knows it costs to build and what it would be for depreciated value. The witness further indicated he missed giving a positive \$2,000 adjustment to comparable #2 for a 1.5-car garage. The witness further testified he did not inspect the interior of the subject or the comparables.

Under redirect Zawislak testified the comparables were located in the same market area as the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$84,160 was disclosed. The subject's assessment reflects a market value of \$252,960 or \$252.96 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for DuPage County of 33.27%.

compensation, provided that the person does not hold himself out as being a licensed real estate appraiser. 225 ILCS 458/5-5(c).

In support of the assessment the board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. Ms. Gaddis prepared an analysis using the appellants' comparables as well as four comparables identified by the assessor's office. She testified that a copy of a map was submitted depicting the location of the comparables used by both parties. The map portrays the assessor's comparables as being located closer to the subject property than were the appellants' comparables.

The witness explained the assessor selected four comparable sales improved with one-story dwellings that each contained 1,000 square feet of living area. Gaddis further testified these properties were located within a block or two of the subject property with the same assessment neighborhood code as the subject. The dwellings were of brick construction and were built in 1959 and 1960. Each comparable had a full unfinished basement and a detached garage with either 440 square feet or 576 square feet of building area. The comparables had similar lot sizes as the subject ranging in size from approximately 9,656 to 10,439 square feet of land area. The sales occurred from June 2006 to September 2007 for prices ranging from \$277,000 to \$295,000 or from \$277.00 to \$295.00 per square foot of living area, including land. Ms. Gaddis was of the opinion the best sale was assessor's comparable #1 due to the date of sale being September 2007.

Ms. Gaddis testified the subject property is located on 55th Street, which is a busy street, and was given a 10% downward adjustment to the land due to location when establishing the assessment. This downward adjustment due to location was noted on the subject's property record card submitted by the board of review.

Zawislak was called as a rebuttal witness and testified he would adjust the sales prices downward for the assessor's sales that occurred in 2006.

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 subject's assessment.

The appellants contend 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). 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In this appeal the appellants submitted an appraisal estimating the subject property had a market value of \$220,000 as of January 31, 2008. The appellants' valuation witness relied on three sales in estimating the market value of the subject property. The board of review provided four comparable sales in support of the subject's assessment. After reviewing the data and considering the testimony, the Board finds the sales provided by the board of review were most similar to the subject in location, exterior construction, size, age and features. Due to these similarities the Board finds the comparable sales provided by the board of review are given the most weight. These most similar sales occurred from June 2006 to September 2007 for prices ranging from \$277,000 to \$295,000 or from \$277.00 to \$295.00 per square foot of living area, including land. Of these four sales, the transaction that occurred most proximate in time to the assessment date at issue was comparable sale #1 which sold in September 2007 for a price of \$282,000 or \$282.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$252,960 or \$252.96 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for DuPage County of 33.27%, which is below the range established by the best comparable sales in the record. Based on this evidence, and considering the subject's location as well as the dates of sale, the Board finds the subject's assessment is reflective of the property's market value and a reduction in the assessment is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: January 20, 2012

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.