



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

APPELLANT: Jeffry & Susan Weiner  
DOCKET NO.: 08-03803.001-R-1  
PARCEL NO.: 05-20-109-058

The parties of record before the Property Tax Appeal Board are Jeffry & Susan Weiner, the appellants; and the DuPage County Board of Review.

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:** \$ 28,630  
**IMPR.:** \$ 296,990  
**TOTAL:** \$ 325,620

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick and frame dwelling containing 4,506 square feet of living area that was built in 2003 and occupied in 2004. Features include a full unfinished basement, central air conditioning, two fireplaces and a 660 square foot three-car attached garage. The dwelling is situated on a 10,451 square foot lot.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property prepared by a state licensed appraiser, Joseph Vega. The appraisal report conveys an estimated market value for the subject property of \$890,000 as of January 1 2008, using only the sales comparison approach to value. The appraiser was present at the hearing for direct and cross-examination regarding the appraisal methodology and final value conclusion.

Under the sales comparison approach to value, the appraiser utilized three suggested comparable sales located from 1.98 to 2.83 miles from the subject. The comparables consist of two-story dwellings of frame and masonry exterior construction that

were built from 1996 to 2008. The dwellings are situated on sites ranging in size from 11,000 to 18,772 square feet of land area. Two comparables have full unfinished basements and one comparable has a full finished basement. The comparables have central air conditioning and two or three-car garages. The comparables range in size from 3,174 to 3,675 square feet of living area. They sold from May to November of 2007 for prices ranging from \$770,000 to \$850,000 or from \$209.52 to \$253.62 per square foot for living area including land.

The appraiser adjusted the comparables for differences to the subject in age, room count and living area. In addition, Comparable 1 was adjusted from its finished basement and two-car garage when compared to the subject. The adjustments resulted in adjusted sale prices ranging from \$812,825 to \$914,075 or from \$221.18 to \$284.00 per square foot of living area including land. Based on these adjusted sales, the appraiser concluded the subject property had a fair market value of \$890,000 or \$197.51 per square foot of living area including land as of January 1, 2008.

The appraiser testified and his report indicates that due to the limited amount of sales data in the subject's neighborhood, the appraiser has chosen sales outside the neighborhood in similar competing neighborhoods. These sales all exceed one mile of the subject, but were considered the best available sales data in the subject's market. The appraiser testified the subject property was one of last developed in the neighborhood. As a result the neighboring homes are generally inferior to the subject in size and age. The appraiser also testified, based on market research, that 2007 was a declining market. Thus, the subject property's value declined from January 1 of 2007 through the end of the year, which was considered in his final value conclusion.

The appellant also testified the subject property is located on a busy street near St Mathew's, which may have a negative impact on its value. The appellants acknowledge this issue was not mentioned nor addressed in the appraisal report.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$325,620 was disclosed. The subject's assessment reflects an estimated market value of \$978,920 or \$217.20 per square foot of living area including land using DuPage County's 2008 three-year median level of assessments of 33.27%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards with photographs, a location map, and a market analysis of three suggested comparables. This evidence was prepared by township assessor. The Deputy Township Assessor, Karen Corso, was present

at hearing for direct and cross-examination regarding the evidence.

The location map submitted on behalf of the board of review depicts that its comparables are located in close proximity within nine blocks of the subject property. The market analysis also indicates the comparables are located in the subject's assessment subdivision and neighborhood code as defined by the local assessor. The evidence and location map also depict the comparables used by the appellants' appraiser are located considerably further from the subject property than the comparables submitted on behalf of the board of review. In addition, the appraiser's comparables are located in different assessment subdivisions and neighborhood codes than the subject.

The comparables consist of two-story frame dwellings that were built from 2004 to 2008. The dwellings are situated on lots ranging in size from 11,138 to 19,452 square feet of land area. Three comparables have full unfinished basements and two comparables have full basements that are 25% and 75% finished, respectively. Other features include central air conditioning, one fireplace, and attached garages ranging in size from 460 to 1,245 square feet. The dwellings range in size from 4,040 to 4,819 square feet of living area. The comparables sold from April 2005 to April 2008 for prices ranging from \$999,000 to \$1,392,000 or from \$226.64 to \$321.78 per square foot for living area including land. Based on this evidence, the board of review argued the subject's estimated market value of \$978,920 or \$217.20 per square foot of living area including land as reflected by its assessment is supported.

The deputy assessor testified the comparables used by the appellants' appraiser are actually located 3.10 to 3.91 miles from the subject.

Under cross-examination, the assessor testified she did not make any adjustments, specifically for time in a declining market, to the comparables for differences to the subject.

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 this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued the subject property was overvalued. 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.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellants did not meet this burden of proof.

The appellants submitted an appraisal report estimating the subject property had a fair market value of \$890,000 or \$197.51 per square foot of living area including land as of January 1,

2008. The board of review submitted six comparable sales to support its assessed valuation of the subject property.

The Property Tax Appeal Board gave no weight to the appraisal report submitted by the appellants. The Board finds the value conclusion to be unpersuasive and not credible. The Board finds the comparable sales used by the appellants' appraiser were considerably dissimilar when compared to the subject due to their distant locations and smaller dwelling sizes, resulting in an incorrect value conclusion. The evidence in this record is clear that the comparables utilized by the appellants' appraiser are located from 1.98 to 2.83 miles from the subject, which are in different assessment subdivisions and neighborhood codes than the subject property. Furthermore, the comparables are from 831 to 1,332 square feet of living area smaller in size than the subject dwelling.

Moreover, the appellants' appraiser testified that due to the limited amount of sales data in the subject's neighborhood, the appraiser chose sales outside the neighborhood in purportedly similar competing neighborhoods. These comparables were considered the best available sales data in the subject's market. The Board finds this evidence and testimony is clearly undermined by the more similar comparable sales that were submitted on behalf of the board of review, which were located in closer proximity to the subject within the subject's neighborhood.

The Board finds comparables A, C, D and E identified by the board of review are the most similar comparable sales contained in this record at better reflect the subject's fair cash value. These comparables are located in close proximity within the subject's assessment subdivision and neighborhood. The comparables are comprised of two-story dwellings that were built from 2004 to 2008. The comparables have features that are generally similar to the subject, but comparable D has some finished basement area and comparable E has a considerably larger garage when compared to the subject. These comparables sold from April 2007 to April 2008 prices ranging from \$999,000 to \$1,392,000 or from \$226.64 to \$303.47 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$978,920 or \$217.20 per square foot of living area including land, which is less than the most similar sales contained in this record. After considering adjustments to the comparables for differences when compared to the subject, such as age, features and land area, the Board finds the subject's assessed valuation is supported and no reduction is warranted.

The Board gave little weight to board of review comparables B and F because they sold in 2005 and 2006, which are less indicative of the subject's market value as of its January 1, 2008 assessment date.

Based on this analysis, the Property Tax Appeal Board finds the appellants failed to demonstrate the subject property was

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overvalued by a preponderance of the evidence and no reduction in the subject's assessment is warranted.

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 M. Louie*

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: August 19, 2011

*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.