



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

APPELLANT: Robert Smetana  
DOCKET NO.: 08-03862.001-R-1  
PARCEL NO.: 09-17-412-004

The parties of record before the Property Tax Appeal Board are Robert Smetana, 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:** \$65,800  
**IMPR:** \$163,360  
**TOTAL:** \$229,160

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part two-story and part one-story single family dwelling of frame construction that contains 3,584 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage with 714 square feet of building area. The subject has an 18,500 square foot site and is located at 6127 Osage Avenue, Downers Grove, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending both assessment inequity and overvaluation as the bases of the appeal. The appellant testified that from January 1, 2007 to January 1, 2008 the subject's assessment increased from \$204,990 and \$249,060, a 21.5% increase, resulting in an estimate of market value of \$747,180. During this time period the appellant asserted that values have been decreasing. To demonstrate the property was overvalued the appellant submitted two pages from Zillow.com providing a "Zestimate®" of \$591,000 for the subject property. The appellant asserted Zillow has an accuracy rate of 97+%.

The appellant further testified he has been an occupant of the home since it was constructed in 1988 and the home is now in excess of 20 years old. The appellant provided a list of capital expenditures the subject purportedly needs for such items as two furnaces, driveway, retaining wall, doors, ceramic tiles and carpeting totaling \$63,500. The appellant provided copies of photographs depicting these elements. He argued these items further reduced the market value of the subject by \$63,500 resulting in a market value of \$527,500.

The appellant also asserted there were three homes located on Osage Avenue that were on the market for over 18 months. One property received no offers and was taken off the market. The appellant reported that two of the comparables sold in early 2008. One comparable was composed of a two-story single family dwelling of frame construction that contained 1,518 square feet of living area. This dwelling was built in 1962. This comparable had a full unfinished basement, central air conditioning, one fireplace and an attached garage with 798 square feet. This comparable sold in May 2008 for a price of \$273,000 or \$179.84 per square foot of living area, including land. The appellant indicated this comparable had an assessment reflecting a market value of \$358,560 indicating it was over-assessed by 23.9%. The second comparable was composed of a part two-story and part one-story single family dwelling of frame construction with 3,236 square feet of living area. The dwelling was constructed in 1992. This property had a partial unfinished basement, one fireplace and an attached garage with 778 square feet of building area. This property sold in August 2008 for a price of \$640,000 or \$197.78 per square foot of living area, including land. The appellant asserted this property had an assessment reflecting a market value of \$753,000 indicating the property was 15.0% over-assessed.<sup>1</sup> The appellant argued the average over-assessment of the comparables was 19.45%, deducting this percentage from the subject's assessment and deducting one-third of the cost of the capital improvements results in a revised assessment for the subject of \$179,451.

Based on this evidence the appellant requested the subject's assessment be reduced to \$175,467.

Under cross-examination the appellant indicated the costs to make the purported repairs were provided by contractors.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$249,060 was disclosed. The subject's assessment reflects a market value of \$748,602 or \$208.87 per square foot of living area, including land, when using the 2008 three year average median level of assessments for DuPage County of 33.27%.

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<sup>1</sup> The appellant indicated the board or review reduced the assessment on this comparable to reflect a market value of \$639,930.

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 appellant's two comparables as well as six comparables identified by the assessor's office. She also submitted a copy of a map depicting the location of the comparables used by both parties.

The witness explained the assessor selected six comparables, three of which had sold, that were improved with part two-story and part one-story dwellings that ranged in size from 3,055 to 3,851 square feet of living area. The dwellings were of frame or frame and brick construction and were built from 1993 to 2007. Each comparable had a full or partial basement with one being partially finished, four comparables were reported to have central air conditioning, the comparables had from one to three fireplaces and each had an attached garage ranging in size from 553 to 1,454 square feet of building area. Assessor's comparables #1 through #3 sold from November 2005 to April 2008 for prices ranging from \$685,000 to \$849,000 or from \$220.41 to \$224.22 per square foot of living area, including land. These three sales were newer homes built in 2005 and 2007. The six comparables had improvement assessments ranging from \$172,180 to \$225,380 or from \$52.15 to \$58.53 per square foot of living area. The subject has an improvement assessment of \$183,260 or \$51.13 per square foot of living area.

Ms. Gaddis also indicated in her testimony and in the analysis the comparables submitted by the parties had land assessments ranging from \$607 to \$610 per front foot. The subject's land is assessed \$609 per front foot.

Ms. Gaddis was of the opinion the best sale was appellant's comparable #2 located at 6204 Osage Avenue that sold for approximately \$198 per square foot. Applying this unit value to the subject would result in an estimated market value for the subject of \$709,600, rounded.

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 in the subject's assessment.

The appellant primarily argued 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 (3<sup>rd</sup> 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 market data in the record supports a reduction in the subject's assessment.

In support of the overvaluation argument the appellant submitted two pages from the Zillow.com website indicating the subject had

a "Zestimate®" of \$591,000. The Board gives this evidence no weight. First, there was no indication on the report, other than the date it was printed of October 7, 2008, as to the effective date of the estimate of value. Second, the report did not have a definition of market value that was used in the report. Third, there was no information with respect to the credentials or qualifications of the person or persons providing the "Zestimate®" of value. Fourth, there was no data such as a description of the comparable sales and the sale dates that were used to establish the "Zestimate®" of value. Without this information the Property Tax Appeal Board cannot determine the reliability and validity of the estimate of value.

The appellant did provide information on two sales located on the same street as the subject. The Board finds one comparable was particularly similar to the subject. This comparable was composed of a part two-story and part one-story single family dwelling of frame construction with 3,236 square feet of living area. The dwelling was constructed in 1992. This property had a partial unfinished basement, one fireplace and an attached garage with 778 square feet of building area. This property sold in August 2008 for a price of \$640,000 or \$197.78 per square foot of living area, including land. This comparable had an improvement assessment of \$147,510 or \$45.58 per square foot of living area. The subject's assessment reflects a market value of \$748,602 or \$208.87 per square foot of living area, including land, when using the 2008 three year average median level of assessments for DuPage County of 33.27%, which is above the sales price of the best comparable in the record on a per square foot basis. The subject has an improvement assessment of \$183,260 or \$51.13 per square foot of living area, which is above that of the best comparable sale in the record.

The Board further finds the appellant provided testimony and presented photographs depicting various items of the subject property that are in need of repair or replacement. Although he provided cost estimates, he did not provide any evidence as to the contributory value of these items so as to establish the costs were equivalent to fair cash value. Nevertheless, the Board finds there should be some consideration given to the subject's condition.

Less weight was given the board of review sales due to their superior age when compared to the subject dwelling.

The evidence in the record further disclosed that land in the subject's neighborhood was being assessed at \$607 to \$610 per front foot. The subject's land was being assessed at \$609 per front foot demonstrating the land is being uniformly assessed.

In conclusion, after considering the market data in the record, the condition of the subject and the assessments of the comparables, the Board finds a reduction in the subject's assessment 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. Ferr*

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.