



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

APPELLANT: Patrick Smith & Joseph Phillips
DOCKET NO.: 08-04758.001-R-1
PARCEL NO.: 09-17-109-017

The parties of record before the Property Tax Appeal Board are Patrick Smith & Joseph Phillips, the appellants, by attorney Patrick J. Smith, of The Law Office of Patrick J. Smith in Downers Grove; 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: \$47,130
IMPR.: \$58,480
TOTAL: \$105,610

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18,000 square foot lot improved with a one-story, frame constructed dwelling that contains 1,179 square feet of living area. The subject was built in 1955 and contains a full, unfinished basement, central air conditioning and a garage containing 264 square feet of building area. The subject is located in Downers Grove Township, DuPage County, Illinois.

The appellants, through counsel, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$261,000 as of January 31, 2008. Michael J. Zawislak of Michael J. Zawislak Real Estate was called as a witness. Zawislak is a licensed real estate broker in the State of Illinois.

To estimate the market value of the subject property, Zawislak developed the sales comparison approach to value. Zawislak used three sales of residential dwellings that ranged in size from

1,008 to 1,403 square feet of living area. The comparables range in age from 47 to 88 years old. One comparable is a 1.5 story dwelling and the other two are one-story dwellings. They feature either partial or full basements with two having some finished basement area. Each has central air conditioning and two have a detached garage. The comparables are located within 1.5 miles of the subject. The sales occurred from September to December 2007 for prices ranging from \$258,000 to \$290,000 or from \$192.44 to \$287.98 per square foot of living area, land included. In the analysis, Zawislak adjusted the comparables for site, condition, size, appliances and garage areas. After making the adjustments, Zawislak concluded adjusted sales prices ranging from \$237,000 to \$272,500. Based on these adjusted prices, Zawislak estimated the subject's market value of \$261,000 as of January 31, 2008. Based on this evidence, the appellants requested a reduction in the subject's assessment.

During cross-examination, Zawislak admitted that he was not a licensed appraiser in the State of Illinois. Zawislak further testified that he had 25 years experience selling real estate as a broker. Zawislak admitted that the appraisal report was not prepared in accordance with the USPAP guidelines.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$108,670 was disclosed. The subject's assessment reflects a market value of \$326,631 or \$277.04 per square foot of living area, land included, when applying the 2008 three year median average level of assessments for DuPage County of 33.27% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum and information on five comparables to support its assessment of the subject property. The one-story frame comparables ranged in size from 1,120 to 1,722 square feet and were constructed from 1949 to 1977. These properties had full or partial basements, with three having some finished basement area. They had garages ranging in size from 465 to 600 square feet of building area. Three of the comparables sold from March 2006 to September 2007 for prices ranging from \$411,000 to \$480,000 or from \$250 to \$345 per square foot of living area, land included. Joni Gaddis, Chief Deputy Assessor of Downers Grove, testified that the subject's assessment contained an error. Gaddis testified that the subject's current assessment of \$108,670 was calculated with the subject having a finished basement. After considering the evidence, the board of review requested the subject's assessment be corrected to \$105,610 to reflect an unfinished basement.

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 appellants contend 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 evidence in this record supports a reduction in the subject's assessment.

The Board finds Michael J. Zawislak is not a licensed appraiser within the State of Illinois. Zawislak admitted that the appraisal report was not prepared in accordance with USPAP guidelines. Therefore the Board gives no weight to the final value conclusions or adjustments contained within the appraisal report submitted by the appellants. The Board, however, will use the raw sales data contained within the report in its analysis.

Both parties submitted six sale comparables. The Board gave no weight to the assessment comparables submitted by the board of review because they do not address the appellants' market value argument. The Board gave less weight to appellants' comparable #1 because it is dissimilar to the subject in design, size and/or age when compared to the subject. The Board also gave less weight in its analysis to the board of review's comparables #2 and #3 because the sale dates were too remote in time from the assessment date in question to aid the Property Tax Appeal Board in a determination of the subject's market value on January 1, 2008. The best evidence of value in the record are the remaining comparables, appellants' #2 and #3 and board of review comparable #5. These properties sold from September to December 2007 for prices ranging from \$258,000 to \$411,000 or from \$241.12 to \$287.98 per square foot of living area, land included. The board of review's witness testified that the subject's assessment should be reduced to \$105,610 based on a descriptive error of the subject. The Board finds this change would reflect a market value of \$317,433 or \$269.24 per square foot of living area, land included, which the Board finds is within the established range and is appropriate. Therefore a reduction in the subject's assessment is warranted based on this record.

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

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

Member

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: May 24, 2013

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.