



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

APPELLANT: Gerald Danzer
DOCKET NO.: 08-04856.001-R-1
PARCEL NO.: 03-08-307-008

The parties of record before the Property Tax Appeal Board are Gerald Danzer, the appellant, 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: \$74,590
IMPR: \$113,870
TOTAL: \$188,460

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a tract that contains approximately 15,600 square feet of land area improved with a part one-story, part one and one-half story and part two-story dwelling that contains 3,157 square feet of living area. The dwelling was constructed in 1910. Features include a basement, central air conditioning, a fireplace and detached garage. The property is located in Itasca, Addison Township, DuPage County.¹

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property prepared by Marie C. Ackerman a State of Illinois certified residential appraiser. The appraiser estimated the subject property had a market value of \$470,000 as of November 7, 2008. The appraiser was not present at the hearing. The board of review objected to appraisal due to the inability to cross-examine the appraiser. The Board sustains the objection to the extent it goes to the conclusion of value

¹ The Property Tax Appeal Board conducted a consolidated hearing on Docket Nos. 08-04856.001-R-1, 08-04858.001-R-1, 08-04859.001-R-1, 08-04860.001-R-1 and 08-04862.001-R-1.

contained in the appraisal but will consider the comparables sales data in the appraisal.

At the beginning of the hearing the appellant explained that the subject property and each property under the consolidated hearing is located in a historic district within Itasca. He also testified that all the properties are in a land trust at the Itasca Bank and Trust Company that was set up to preserve property along Walnut Street in Itasca. The appellant testified there is a central historic church that dominates the scene at the top of a hill. The homes are located to the left and to the right of the church. The idea was to preserve a late nineteenth early twentieth century view of the area.

The appraisal contained information on four comparable sales and two listings. The appellant testified that comparables #1 and #6 are located in the subject's historic district. The comparables were described as being composed of four, two-story dwellings and two, Cape Cod style dwellings that ranged in size from 1,788 to 2,445 square feet of living area. The dwellings ranged in age from 32 to 104 years old. Each comparable had a basement with two being finished. Five comparables had central air conditioning, five comparables had 1 or 2 fireplaces and five comparables had two-car garages. The four sales occurred from November 2007 to September 2008 for prices ranging from \$250,000 to \$480,000 or from \$139.82 to \$211.36 per square foot of living area, land included. The two listings were placed on the market in May 2008 for prices of \$399,900 and \$499,000 or for \$169.59 and \$204.09 per square foot of living area, land included, respectively.

Based on this evidence the appellant requested the subject's assessment be reduced to \$156,667.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$188,460 was disclosed. The subject's assessment reflects a market value of approximately \$565,437 or \$179.11 per square foot of living area, land included, when applying the statutory level of assessment.

In support of the assessment the board of review submitted board of review Exhibit #1 which included three of the appellant's comparables, three comparables selected by the township assessor and copies of their property record cards. The board of review called as its witness Frank Marack, Jr., Chief Deputy Assessor for Addison Township.

The comparables selected by the township assessor were improved with two-story dwellings of frame or frame and brick construction that ranged in size from 2,248 to 3,927 square feet of living area. The dwellings were constructed from 1922 to 1937. Each comparable has a basement, each comparable has central air conditioning, the comparables have one or two fireplaces and each has a garage. The comparables all had the same neighborhood code

as the subject. Comparables #1 and #2 sold in May 2006 and July 2007 for prices of \$518,000 and \$630,000 or \$230.43 and \$160.43 per square foot of living area, land included, respectively. The witness explained that comparable #3 was submitted to establish uniformity. Based on this record, the board of review requested confirmation of the subject's assessment.

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 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). 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 comparable sales in the record do not support a reduction in the subject's assessment.

The record contains information on six comparable sales and two listings. The six sales were not particularly similar to the subject in size in that five ranged in size from 1,788 to 2,271 square feet of living area and one had 3,927 square feet of living area. Additionally, appellant's comparables #2, #3 and #4 were not similar to the subject in age. Nevertheless, the comparables had prices ranging from \$139.82 to \$230.43 per square foot of living area. The two listings were smaller and newer than the subject that had asking prices of \$169.59 and \$204.09 per square foot of living area, land included. The subject's assessment reflects a market value of \$179.11 per square foot of living area, land included, when applying the statutory level of assessment. The subject's assessment reflects a market value within the range established by the comparables. Based on this record the Board finds the subject's assessment is reflective of the property's market value and a reduction is not 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 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: July 22, 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.