



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

APPELLANT: Michael Shoffner
DOCKET NO.: 09-02680.001-R-1
PARCEL NO.: 03-30-100-003

The parties of record before the Property Tax Appeal Board are Michael Shoffner, 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: \$50,090
IMPR.: \$76,200
TOTAL: \$126,290

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling that contains 2,094 square feet of living area. The dwelling is approximately 51 years old and has a brick and aluminum siding exterior. Features include a crawl space foundation, central air conditioning, an integral one-car garage and a two-car detached garage with a combined garage area of 723 square feet. The property has a 19,200 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant listed ten comparable sales on the appeal form and submitted an appraisal estimating the subject had a market value of \$280,000 as of January 1, 2009. The ten sales listed by the appellant in Section V of the appeal form were the same comparable sales contained in the sales comparison approach of the appraisal. The comparables were improved with two, 1-story homes; one, 1.5-story dwelling; four split level dwellings and three, 2-story dwellings located from .14 to 1.14 miles from the subject property. The appellant indicated the dwellings ranged in size from 1,459 to 2,390 square feet of living area and in age from 28 to 58 years old. Nine of the comparables had basements with seven having recreation rooms, eight comparables

had central air conditioning, six comparables had one fireplace, and each comparable had a one or two-car garage. These properties sold from January 2006 to May 2008 for prices ranging from \$250,000 to \$420,000 or from \$128.33 to \$211.54 per square foot of living area, including land.

The appellant's appraisal was prepared by the appellant himself, a State of Illinois Certified Residential Real Estate Appraiser. In the report the appellant made adjustments to the sales for differences from the subject to arrive at adjusted sales prices ranging from \$210,500 to \$353,000. He was of the opinion the subject had an indicated value under the sales comparison approach of \$280,000. The appraisal also contained a cost approach to value wherein the appellant estimated the subject had a market value of \$280,340. The appellant placed no weight on the cost approach and estimated the subject property had a market value of \$280,000 as of January 1, 2009.

During the hearing the appellant testified the subject property is a rental property that has been rented since 1977. He further testified nothing had been done to the home while it had been rented. He further explained the home was originally a split level dwelling and then an addition was added to make an additional level. The appellant was also of the opinion the dwelling has functional obsolescence due to the stairway to access the "third" level of the home being located in the second floor bedroom.

The appellant testified at the hearing that subject dwelling was not in good condition when the tenant moved out. At the time the appraisal was prepared the property was rented but recently became vacant. The appellant is in the process of fixing up the home since the tenant moved out. He was also of the opinion the sales used in the appraisal were in superior condition to the subject dwelling.

Based on this evidence the appellant requested the subject's assessment be reduced to \$93,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$126,290 was disclosed. The board of review indicated the subject's assessment reflects market value of \$378,907 or approximately \$180.95 per square foot of living area, including land.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1 which included a list of comparables selected by the assessor's office and some of the appellant's comparables.

The board of review called as its witness Dawn Aderholt of the Addison Township Assessor's Office. In support of its contention of the correct assessment, the assessor's office selected three comparables improved with two-story dwellings that ranged in size

from 2,048 to 2,376 square feet of living area. The dwellings were constructed from 1850 to 1971. Each comparable had an unfinished basement, two comparables had central air conditioning, two comparables had fireplaces and each comparable had a garage ranging in size from 432 to 552 square feet. Two of the comparables sold in September 2005 and November 2007 for prices of \$364,000 and \$484,000 or \$161.28 and \$203.70 per square foot of living area, including land. Comparable #2 was submitted to demonstrate the subject was being equitably assessed.

The board of review's witness also prepared a grid analysis of the appellant's comparables. She noted that appellant's comparables #2, #8 and #10 were located in a different township. Of the remaining comparables Aderholt indicated that appellants' comparables #3, #5, and #6 were split level style dwellings and appellant's comparable #4 and #9 were ranch style dwellings.

Ms. Aderholt testified the subject property was not given any consideration for the property's condition. She testified that property is assessed as being in average condition unless they have a reason to go in and find a structural problem or some severe damage. Replacing carpeting and painting would be considered maintenance and not taken into consideration. Ms. Aderholt further testified the subject property is being assessed as a two-story dwelling and not as a split-level or tri-level home. She was of the opinion the data provided by the assessor's office supported the subject's assessment.

In rebuttal the appellant submitted another appraisal he had prepared estimating the subject property had a market value of \$210,000 as of January 1, 2011. The Board finds this is improper rebuttal evidence pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board which provides in part that rebuttal evidence shall not consist of new evidence such as an appraisal. (86 Ill.Admin.Code §1910.66(c)). Based on this rule the Board will not consider the appraisal submitted by the appellant as rebuttal evidence.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant 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 (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 market data in the record does not support a reduction in the subject's assessment.

Initially the Board finds the appellant submitted an appraisal of the subject property which he prepared. The Board finds the fact that the appellant is also the appraiser creates conflict in that appellant has a present interest in the property and a direct pecuniary interest in the outcome of the appeal proceeding if the assessment is reduced. The Board finds the appellant is acting as both an advocate for an assessment reduction and an expert who is to provide an unbiased opinion of market value as of the assessment date at issue. Due to this conflict the Board finds that the appellant's estimate of value as contained in the appraisal and testified to at the hearing is given less weight. The Board, however, will examine the sales submitted by the parties in determining the correct assessment of the subject property.

The Board finds the best comparables in the record with respect to style, age and date of sale were appellant's appraisal comparables #1, #2, #3, and #5 as well as board of review comparable sale #1. These five sales were improved with two-story or split level dwellings that ranged in size from 1,459 to 2,376 square feet of living area. These comparables ranged in age from 28 to 47 years old. The sales occurred from October 2007 to May 2008 for prices ranging from \$250,000 to \$484,000 or from \$128.34 to \$211.54 per square foot of living area, including land. Four of these comparables have prices ranging from \$185.06 to \$211.54 per square foot of living area. The subject's assessment reflects market value of \$378,907 or approximately \$180.95 per square foot of living area, including land. The subject's assessment reflects a market value within the range established by the best comparables on a square foot basis and is below the price of four of the best comparables on a square foot basis. Based on this record the Board finds the subject's assessment is support and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 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.