



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

APPELLANT: Leo Knaff  
DOCKET NO.: 09-03353.001-R-1  
PARCEL NO.: 09-13-407-017

The parties of record before the Property Tax Appeal Board are Leo Knaff, the appellant, by attorney LeRoy R. Hansen in Willowbrook, 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: \$101,030  
IMPR: \$374,120  
TOTAL: \$475,150**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains 8,276 square feet of land area improved with a 1-story dwelling<sup>1</sup>. The dwelling contains 3,090 square feet of living area<sup>2</sup> and was built in 1978. Features of the home include a partial basement with finished area, 2 fireplaces, central air conditioning and a 2-car garage. The gated community where the subject is located features a swimming pool and clubhouse. The dwelling is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant submitted an appraisal report prepared by Judy Lazar of Apex Appraisal Company, Inc. in which a market value of \$1,275,000 or \$412.62 per square foot of living area including land was estimated for the subject property as of January 1, 2009. The appraiser developed the sales comparison approach in estimating the fair market value of the subject property.

<sup>1</sup> Neither party described the type of construction - frame or masonry.

<sup>2</sup> The board of review claims the dwelling contains 3,090 square feet of living area and submitted a property record card to support the claim. The appellant claims the subject contains 2,892 square feet of living area but submitted no schematic diagram with the appraisal to support the claim. The appellant did state in Section III of the Appeal Form that the dwelling contains 3,090 square feet of living area.

The appraiser considered six comparable properties - four sales and two listings. The comparables were located within 0.25 miles of the subject in the same gated community and on the same street as the subject. The lots range in size from 7,405 to 16,553 square feet of land area. The comparables are 1 or 2-story dwellings of unknown construction. They range in size from 2,652 to 3,537 square feet of living area and are between 27 and 35 years old. The comparables feature basements, five of which have finished area and one of which is a walk-out. Other features include central air conditioning, 2, 3 or 4 fireplaces and 2-car garages. Comparables #1, #2, #3 and #4 sold for prices ranging from \$1,050,000 to \$1,870,000, or from \$325.13 to \$620.64 per square foot of living area including land. These sales occurred between September 2006 and January 2009. Comparables #5 and #6 were not sales but active listings that had been on the market 6 to 9 months. These comparables had listing prices of \$1,049,000 and \$1,399,000 or \$344.16 and \$432.86 per square foot of living area including land.

The appraiser adjusted the six comparables for site, being a listing instead of a sale, view, quality of construction, condition, room count, gross living area, basement type and finish, porch/deck/patio, kitchen modernization, bath modernization and fireplaces. The appraiser did not adjust for 1-story vs 2-story design or date of sale. The final adjusted sale prices of the comparables range from \$1,079,000 to \$1,409,000 or from \$357.08 to \$467.64 per square foot of living area including land. Based on these comparables the appraiser estimated the subject's fair market value to be \$1,275,000 or \$412.62 per square foot of living area including land as of January 1, 2009 using the sales comparable approach.

Based on this evidence, the appellant requested that the subject's assessment be reduced to \$425,000 which would reflect a market value of approximately \$1,275,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$475,150 was disclosed. The subject's assessment reflects an estimated market value of \$1,428,593 or \$462.33 per square foot of living area, land included, using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec 1910.50(c)(1)).

In support of the subject's assessed value, the board of review submitted a grid analysis of two comparable properties (plus the six comparables used by the appellant). The board of review's comparables have land sizes of 7,841 and 17,860 square feet of land area. The dwellings were built in 1976 and 1979 and contain either 3,648 or 4,194 square feet of living area. Both comparables are 2-story dwellings that feature partial basements, central air conditioning, fireplaces and 2½ or 3-car garages.

These comparables sold in January and November 2006<sup>3</sup> for prices of \$1,575,000 and \$2,145,000 or \$432 and \$511 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 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 must be proven 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 of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

Initially, the Board finds the correct size of the subject to be 3,090 square feet of living area. The appraiser submitted an appraisal but did not include a detailed schematic diagram with dimensions to support the claim. The board of review submitted a property record card to support their claim that the subject's dwelling size is 3,090 square feet of living area.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$1,275,000 as of the subject's valuation date of January 1, 2009. Comparables #1, #3, #5 and #6 were 2-story dwellings, not 1-story like the subject. The appraiser did not adjust for this significant difference. Comparable #3 was a sale that occurred in September 2006, 27 months prior to the subject's assessment date. Although the appraiser states in one part of the appraisal report that the market is declining, and in another part of the report that the market is stable, the appraiser did not adjust for this time differential. There is an inconsistency in the adjustments of comparables #2 and #3 for condition. The subject is listed in average condition. Comparable #2's condition is very good, or superior to the subject, and the appraiser applied a negative adjustment of -\$150,000 to the comparable. Comparable #3's condition is average/good, also superior to the subject, but the appraiser applied a positive adjustment of +150,000 to the comparable. In the notes the appraiser states comparable #2 was completely gutted and was therefore adjusted for its superior condition. The appraiser also states that comparable #3 was adjusted for its overall inferior construction quality with inferior architectural detailing, but does not address condition.

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<sup>3</sup> Although the date is missing from comparable #2, the "Doc #" on the Property Record Card indicates the sale was in 2006.

Based on this evidence, the Board finds the value conclusion in the appraisal report is not a reliable and valid indicator of the subject's estimated market value.

Having discounted the appraisal, the Board will examine all of the sales presented in the record. Examining the eight comparables submitted by both parties, the Board finds the board of review's comparables #1 and #2 are significantly larger than the subject and sold more than a year prior to the subject's appraisal date. The appellant's comparables #1, #3, #5 and #6 were dissimilar from the subject in that they are 2-story dwellings, not 1-story like the subject. Comparable #3 was a sale that occurred more than a year prior to the subject's assessment date. Comparables #3 and #4 differed significantly in size from the subject. Therefore these comparables received less weight in the Board's analysis. The Board finds the appellant's comparable #2 most similar to the subject in age, size, location, style and features and sold within a year of the subject's appraisal date of January 1, 2009. This comparable sold in July 2008 for \$1,870,000 or \$620.64 per square foot of living area including land. The subject's estimated market value based on its assessment is \$1,428,593 or \$462.33 per square foot of living area, land included, which is less than the sale price of this most similar comparable. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value. Therefore, the Board finds the appellant has failed to prove by a preponderance of the evidence that the subject property is overvalued 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Marko M. Louie*

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: May 18, 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.