



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

APPELLANT: Charles Shemely  
DOCKET NO.: 09-03359.001-R-1  
PARCEL NO.: 06-33-102-044

The parties of record before the Property Tax Appeal Board are Charles Shemely, 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: \$198,390  
IMPR: \$227,090  
TOTAL: \$425,480**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains approximately 46,174 square feet of land area improved with a 2-story dwelling of brick construction. The dwelling contains approximately 5,101 square feet of living area<sup>1</sup> and is 25 years old having been built in 1984. Features of the home include a full unfinished basement, 2 fireplaces, central air conditioning and a 3-car garage containing 864 square feet. The dwelling is located in Oak Brook, York 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 Susan Schmit in which a market value of \$1,075,000 or \$210.74 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.

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<sup>1</sup> The board of review claims the dwelling contains 5,101 square feet of living area and submitted a property record card to support the claim. The appellant stated in Section III of the Appeal Form that the dwelling contains 5,101 square feet of living area. The appellant's appraiser claims the subject contains 5,039 square feet of living area and submitted a schematic diagram with the appraisal to support the claim.

The appraiser considered five comparable properties. The comparables are located a distance of one block to 1.6 miles from the subject. The lots range in size from 23,821 to 45,302 square feet of land area. The comparables are 2-story dwellings of masonry or frame and masonry construction. They range in size from 3,902 to 4,913 square feet of living area and range in age from 22 to 35 years. The comparables feature finished basements, two with walk-out. The appraiser graded the quality of the finish as either average or above average. Other features include central air conditioning, 1 to 5 fireplaces<sup>2</sup> and 3-car attached garages that range in size from 800 to 1,128 square feet<sup>3</sup>. The comparables sold between July 2007 and November 2008 for prices ranging from \$1,055,000 to \$1,365,000 or from \$214.74 to \$343.41 per square foot of living area including land.

The appraiser adjusted the five comparables for date of sale (approximately 10%-15% per year), location, site, view, room count, gross living area, basement (walkout and finish quality), deck/patio/porch, fireplaces, and upgrades. The appraiser did not adjust for quality of construction on comparables that were all brick vs. brick and frame. The final adjusted sale prices of the comparables range from \$1,005,000 to \$1,109,000 or from \$204.56 to \$278.64 per square foot of living area including land. Based on these comparables the appraiser estimated the subject's fair market value to be \$1,075,000 or \$210.74 per square foot of living area including land as of January 1, 2009 using the sales comparison approach.

The appellant also submitted property record cards for four of the five comparables used in the appraisal. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$358,334 which would reflect a market value of approximately \$1,075,000 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 \$425,480 was disclosed. The subject's assessment reflects an estimated market value of \$1,279,254 or \$250.78 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 and property record cards for five comparable properties (plus the five comparables used by the appellant). Two of the comparables were land sales and three contained improvements. The board of review's three comparable

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<sup>2</sup> The board of review claims appellant's comparable #1 contains 3 fireplaces and submitted property record cards to support their claim. The appellant also included property record cards documenting the same number of fireplaces but the appraiser listed comparable #1 as having 5 fireplaces.

<sup>3</sup> The garage sizes are taken from property record cards submitted by the appellant. No property record card was submitted for comparable #2.

dwellings were built between 1968 and 1989 and contain between 3,669 and 5,144 square feet of living area. The three dwellings are 2-story homes that feature full or partial unfinished basements, central air conditioning, 2 or 3 fireplaces and 3-car garages that range in size from 840 to 966 square feet. These three comparables sold from June 2007 through May 2009 for prices ranging from \$1,250,000 to \$1,700,000 or from \$301.32 to \$350.37 per square foot of living area including land. The two land sales were parcels containing 54,450 and 49,050 square feet of land area. These parcels sold in July 2007 and December 2008 for \$1,190,000 and \$1,595,000 respectively, or \$21.85 and \$32.52 per square foot of land area.

The board of review takes issue with sale date adjustments in the appraisal report. The appraiser adjusted (lowered) the comparables based on their sale dates by approximately 10% to 15% per year<sup>4</sup>, but the board of review points out that the appellant's comparables that sold later had per-foot sale prices that exceed the subject's. The board further claims that the vacant land sale in December 2008 for \$1,595,000 justifies the subject's valuation of \$1,279,254. 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 5,101 square feet of living area. Both the board of review and the appellant claim the subject contains 5,101 square feet of living area. The appraiser claims the subject contains 5,039 square feet of living area and included a sketch, but stated in the appraisal report that "any sketch in this report may show approximate dimensions and is included only to assist the reader in visualizing the property".

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$1,075,000 as

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<sup>4</sup> Based on the closing date.

of the subject's valuation date of January 1, 2009. Comparables #1 and #4 sold more than a year prior to the subject's assessment date of January 1, 2009. Although the appraiser adjusted this sale, and all other sales, by approximately 10%-15% per year, the appraiser did not explain how this adjustment was arrived at, and no evidence from the marketplace was submitted in support of this adjustment. The board of review pointed out that the sales comparables did not support this adjustment. The appraiser also did not adjust the comparables for all brick construction as opposed to brick and frame construction.

The Board further finds that the board of review submitted vacant land sales which indicate that land was selling for between \$21.85 and \$32.52 per square foot of land area in the eighteen months prior to the subject's valuation date of January 1, 2009. The appraiser adjusted the comparables' land for their difference in size to the subject by approximately \$4.00 per square foot of land area, significantly lower than the documented market value.

The appraiser adjusted comparable #4 "downward for its gated amenity". However, comparable #5 was also gated, was in good condition, and was adjusted downward \$120,000. Comparable #2 was not gated, in condition good, and was also adjusted downward \$120,000. Therefore, the appraiser did not adjust comparable #5 for its gated amenity, which the Board finds is inconsistent with comparable #4. The appraiser also adjusted comparables #2 and #5 downward \$100,000 citing "superior levels of interior updating". However, the appraiser also states in the appraisal report that the comparables received only a "drive-by inspection". The appraiser further states the information contained in the report regarding the comparables was obtained from sources considered reliable and believed to be true and correct. No evidence was presented to support the appraiser's claim that comparables #2 and #4 had superior interiors and, according to the record, the appraiser did not personally view the interiors of the comparables.

The Board finds several unexplained inconsistencies in the appraisal report such as land adjustments that do not reflect market value, time adjustments with no supporting evidence of market trends, and inconsistent adjustments for interiors, features and amenities. Therefore, 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 value conclusion contained in the appraisal, the Board will examine all of the sales presented in the record. Examining the eight improved comparables submitted by both parties, the Board finds the appellant's comparables #2 and #3 and the board of review's comparable #5 sold more than a year prior to the subject's valuation date of January 1, 2009. The board of review's comparable #4 was significantly smaller than the subject. Therefore these comparables received less weight in the Board's analysis. The Board finds the appellant's comparables

#1, #4, and #5 and the board of review's comparable #3 are similar to the subject in location, size, age, style, exterior construction and features, and sold within a year of the subject's assessment date. These comparables sold between August 2008 and May 2009 for prices ranging from \$1,055,000 to \$1,550,000 or from \$214.74 to \$343.41 per square foot of living area including land. The subject's estimated market value based on its assessment of \$1,279,254 or \$250.78 per square foot of living area, land included, is within the range established by these similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, 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: June 22, 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.