



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

APPELLANT: Aldo Naris  
DOCKET NO.: 09-03632.001-R-1  
PARCEL NO.: 09-01-223-020

The parties of record before the Property Tax Appeal Board are Aldo Naris, 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 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:** \$120,780  
**IMPR:** \$107,220  
**TOTAL:** \$228,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains approximately 9,534 square feet of land which is improved with a 1-story ranch dwelling of brick and frame construction containing approximately 1,807 square feet of living area.<sup>1</sup> The dwelling is 60 years old having been built in 1949. Features of the home include a partial basement with finished area, a fireplace and a 2-car garage containing 462 square feet. The dwelling is located in Hinsdale, 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 Margaret Kaczmariski of M. J. Roney & Associates, Inc., in which a market value of \$495,000 or \$273.93 per square foot of living area including land was estimated for the subject property as of January 1, 2009. The appraisal was prepared in October 2009. The appraiser developed the sales

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<sup>1</sup> The board of review claims the subject contains 1,807 square feet of living area and submitted a property record card with a detailed schematic diagram with dimensions to support the claim. The appraiser claims the subject contains 1,755 square feet of living area and submitted a drawing of the subject with dimensions in the appraisal. The dimensions on the drawing do not match the dimensions used in the calculations.

comparison approach in estimating the fair market value of the subject property.

The appraiser considered three comparable properties located within three blocks of the subject. The lots range in size from 7,300 to 13,772 square feet of land area. Two comparables are Cape Cod style dwellings and one is a 1-story ranch dwelling. The dwellings are frame or brick construction and range in size from 1,200 to 2,550 square feet of living area. The dwellings range in age from 50 to 69 years, or were built between 1940 and 1959<sup>2</sup>. The comparables feature 1 or 2-car garages. Two comparables feature basements with finish area and central air conditioning. Two comparables feature fireplaces. These comparables sold between August 2007 and August 2008 for prices ranging from \$375,000 to \$580,000 or from \$227.45 to \$371.69 per square foot of living area including land.

The appraiser adjusted the comparables for sale date, lot size, condition, room count, gross living area, basement size and finish, central air conditioning, fireplaces, modernization/upgrades and garage size. The final adjusted sale prices of the comparables range from \$478,000 to \$497,000 or from \$194.90 to \$398.33 per square foot of living area including land. Based on these comparables the appraiser estimated the subject's fair market value to be \$495,000 or \$273.93 per square foot of living area including land as of January 1, 2009 using the sales comparison approach. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$165,000 which would reflect a market value of approximately \$495,000 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 \$241,820 was disclosed. The subject's assessment reflects an estimated market value of \$727,060 or \$402.36 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 five comparable properties and submitted property record cards for the comparables. Three of the comparables are located in the same "HE" neighborhood as the subject and two are in the "HK" neighborhood. The board of review's five comparables were built from 1955 to 1962 and range in size from 1,172 to 2,002 square feet of living area. The comparables are 1-story ranch dwellings of masonry or frame construction. They feature fireplaces and garages that range in size from 440 to 962 square feet. Four comparables have full or partial basements, one with finished area. Two have central air conditioning. The comparables sold from January 2007 through

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<sup>2</sup> The appraiser states in the appraisal report that the size and age of comparable #1 are estimated since the dwelling had been demolished at the time the appraisal was done.

November 2008 for prices ranging from \$465,000 to \$760,000 or from \$369.93 to \$444.92 per square foot of living area including land.

The board of review also disclosed that the appellant's comparable #1 was demolished in February 2009 and a new dwelling was built on the lot in 2009. 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 supports 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 Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

Initially, the Board finds the correct size of the subject to be approximately 1,807 square feet of living area. Although the appraiser submitted a schematic drawing with dimensions to support the claim that the subject contains 1,755 square feet of living area, the dimensions in the calculations do not match the dimensions on the schematic. The board of review submitted a detailed schematic on the property record card to support their claim that the subject contains 1,807 square feet of living area. Absent a hearing to obtain sworn testimony regarding measurements, the Board finds the subject has a dwelling size of approximately 1,807 square feet of living area based on the best evidence in this record.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$495,000 as of the subject's valuation date of January 1, 2009. The Board finds that comparables #2 and #3 were not ranch homes like the subject, but were Cape Cod style homes. In the appraisal report, the appraiser states that the "gross living area characteristics and age for Sale #1 was estimated as information was not available through the Downers Grove Township Assessor's database and/or the MLS". The appraiser further states a "drive-by" inspection of the comparables was completed; however, comparable #1 had been demolished when the drive-by inspection would have occurred in October 2009. Therefore, the Board finds the accuracy of the information contained in the appraisal report questionable based on this disclosure.

The appellant accepts the assessed value for the subject's land at \$120,780, which reflects a market value of approximately \$362,340 or \$38.00 per square foot of land area at the statutory level of assessment of 33.33%. However, the appraiser adjusted the lot sizes of the comparables by approximately \$8.00 per square foot. No explanation was given for this inconsistency. Given these estimated and inconsistent adjustments, 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. The Board finds the appellant's comparable #1 did not have sufficient accurate information to make a valid comparison to the subject. The appellant's comparables #2 and #3 differed significantly in style from the subject, and comparable #3 was significantly larger than the subject. Comparable #3 sold more than a year prior to the subject's assessment date of January 1, 2009. The board of review's comparables #1, #3 and #5 also sold more than a year prior to the subject's valuation date. The board of review's comparables #1, #4 and #5 were significantly smaller than the subject. Therefore, these seven comparables received less weight in the Board's analysis. The Board finds the board of review's comparable #2 most similar to the subject in style, exterior construction, size, features and age. Therefore this comparable received the most weight in the Board's analysis.

This comparable sold in November 2008 for \$760,000 or \$379.62 per square foot of living area including land. The subject's estimated market value based on its assessment is \$727,060 or \$402.36 per square foot of living area, land included, which is higher than this most similar comparable on a per square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment based on overvaluation 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

*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: 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.