



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

APPELLANT: Donald Schmucker  
DOCKET NO.: 09-04764.001-R-1  
PARCEL NO.: 03-29-104-020

The parties of record before the Property Tax Appeal Board are Donald Schmucker, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; 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:** \$36,910  
**IMPR.:** \$100,410  
**TOTAL:** \$137,320

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 8,400 square foot site improved with a 2,732 square foot single family brick and frame two-story residence constructed in 1968. Features of the home include central air conditioning, a fireplace, a full, partially finished basement and an attached two-car garage. The subject is located in Addison Township, Addison, Illinois.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property with an effective date of January 1, 2009. The appraiser used the cost and sales comparison approaches in estimating a value for the subject of \$325,000.

In the cost approach, the appraiser determined a land value of \$65,000 based on similar sales in the subject's area. The appraiser consulted the Marshall & Swift Cost Manual in estimating a replacement cost new of the improvements of \$347,200. Depreciation of \$49,843 was subtracted from this

figure. Incorporating the land value resulted in an indicated value by the cost approach of \$362,400.

In the sales comparison approach, the appraiser examined three comparable properties. The comparables consist of two, split level and one, tri-level style brick and cedar or brick and frame dwellings that ranged from 29 to 47 years old, with effective ages ranging from 9 to 14 years old. The comparables ranged in size from 2,300 to 2,550 square feet of living area. Features of the comparables include central air-conditioning, a fireplace, two-car garages and partial or full finished basements. The comparables were located within 1.4 miles of the subject and sold from May 2008 to October 2008 for prices ranging from \$310,000 to \$375,000 or from \$132.54 to \$147.06 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as site, room count, finished basement area, porch/deck/patio and modernization. After making these adjustments, the comparables had adjusted sales prices ranging from \$305,000 to \$345,000. The appraiser reported the subject's living area to be 2,600 square feet; however, no footprint of the residence was submitted to support this figure. The appraiser concluded a value for the subject by the sales comparison approach of \$325,000. The appraiser was not present at the hearing to provide direct testimony in support of the estimated value or subject to cross examination regarding the methodologies used.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$137,320 was disclosed. The subject has an estimated market value of \$412,868 or \$151.12 per square foot of living area including land, as reflected by its assessment and DuPage County's 2009 three-year average median level of assessments of 33.26% as determined by the Illinois Department of Revenue and utilizing the square footage of 2,732 as reported by the board of review.

In support of the subject's estimated market value, the board of review submitted an addendum summarizing its argument, property record cards and a grid analysis of 3 comparables. The 3 sales comparables consist of two-story frame or brick and frame dwellings that were built between 1968 and 1999 and range in size from 2,376 to 2,715 square feet of living area. Features of these comparables include central air-conditioning, a fireplace, an attached garage ranging from 462 to 691 square feet of building area and partial unfinished basements. The comparables sold from October 2006 to July 2009 for prices ranging from \$484,000 to \$520,000 or from \$180.95 to \$203.70 per square foot of living area, including land.

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 this appeal. The Board further finds a reduction in the subject property's assessment is not warranted. When market value is the basis of the appeal, the value 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met this burden.

The Board finds the appellant submitted an appraisal of the subject property in which the subject's market value was estimated to be \$325,000 as of January 1, 2009. The appraiser was not present at the hearing to provide direct testimony or subject to cross examination regarding the methodology or final value conclusions, therefore, the Board will only consider the raw sales data contained within the appraisal report. The Board finds the best evidence of the subject's size is the subject's property record card submitted by the board of review as it contains measurements and a schematic footprint of the subject. The board of review reported the subject's size to be 2,732 square feet of living area.

The board of review submitted three comparable sales that sold for prices ranging from \$484,000 to \$520,000. The appellant's raw sales data depicts three comparable sales that sold for prices ranging from \$310,000 to \$375,000. The Board gave less weight to the board of review's sale comparable #1 because its sale date is too remote in relation to the assessment date in question, January 1, 2009. The Board also gave less weight to the appellant's comparables because of their different design when compared to the subject. The board finds no adjustments were made regarding this dissimilarity when compared to the subject. The Board finds the board of review's comparables #2 and #3 to be the best evidence in this record of the subject's market value on January 1, 2009. The Board finds these two comparables were the most similar comparables in this record to the subject and sold approximately close to the tax lien date in question. These two comparables sold for prices of \$520,000 and \$484,000 or for \$191.53 and \$203.70, respectively, per square foot of living area, including land. The subject has an estimated market value of \$412,868 or \$151.12 per square foot of living area including land, which is below the best comparables in this record. After considering the differences between the subject and the comparables, the Board finds the subject is not overvalued as reflected by its assessment.

In conclusion, the Board finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct 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

*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: September 20, 2013

*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.