



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

APPELLANT: John & Pat Martoccio
DOCKET NO.: 09-04772.001-R-1
PARCEL NO.: 09-14-206-001

The parties of record before the Property Tax Appeal Board are John & Pat Martoccio, the appellants, by attorney Daniel R. Fusco, of Rock, Fusco & Associates, LLC, 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: \$193,620
IMPR: \$194,250
TOTAL: \$387,870

Subject only to the State multiplier as applicable.

ANALYSIS

The subject lakefront parcel of 16,750 square feet of land area is improved with a one-story single-family dwelling of frame construction that contains 3,744 square feet of living area. The dwelling was built in 1956 and had additions/remodels in 1967 and 1971. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a two-car garage of 480 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted an equity grid analysis, an appraisal and briefs.

The appellants report that one of the equity comparables is located in the same neighborhood code assigned by the assessor as the subject. The four equity comparables are part two-story and part one-story frame or frame and masonry dwellings that were described as being from 3 to 31 years old. The dwellings range in size from 3,295 to 4,434 square feet of living area. Features

include full or partial basements and garages that range in size from 672 to 1,804 square feet of building area. The appellants did not include any other data concerning amenities such as air conditioning or fireplaces. The comparables reportedly have improvement assessments ranging from \$147,520 to \$191,050 or from \$39.31 to \$49.57 per square foot of living area. The subject's improvement assessment is \$194,250 or \$51.88 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$164,735 or \$44.00 per square foot of living area.

When granted an extension of time to file additional evidence, the appellants submitted an appraisal of the subject property prepared by K.A. Koranda of M.J. Roney & Associates with an estimated market value of \$770,000 as of January 1, 2009. The purpose of the appraisal was to assist with a real estate tax appeal. The rights appraised were fee simple.

The appraiser noted the subject site has a premium setting along the main lake in Golfview Hills. The appraiser also wrote that the subject is an original 1956 pre-fabricated residence that has been expanded by additions and the resultant floorplan is awkward. As a result, the appraiser noted that the subject has functional obsolescence and it has no significant recent updates. In addition, there was deferred maintenance where the exterior was in need of scraping/painting.

As to market conditions and the sales chosen, the appraiser stated:

As previously noted, sale activity was minimal in the year preceeding [*sic*] the effective date of valuation. This, coupled with the premium lakefront setting inherent in the subject reduces the pool of available comparable data, and warranted the consideration of a transfer located outside of the subject neighborhood. A supplemental comparable transacting subsequent to the effective date of valuation were also therefore presented in this instance and is indicative of further decline demonstrated in the subject development.

Using only the sales comparison approach to value, the appraiser analyzed four sales of comparable homes located between 0.04 and 0.84 of a mile from the subject property. Three of the comparables were lake view lots with two being lakefront lots in the subject's subdivision; the fourth comparable had a "superior residential" area. The parcels were improved with a two-story, two, one-story and one, "exposed ranch" style dwellings of frame exterior construction. The appraiser reported "actual ages" ranging from 22 to 55 years old with multiple ages stated for each property without further explanation. The comparables range in size from 2,040 to 2,618 square feet of living area. Two of the comparables have finished basements and two have concrete slab and/or crawl-space foundations. The homes have central air conditioning and one-car or two-car garages. Two of the homes

also have a fireplace. The comparables sold between February 2008 and August 2009 for prices ranging from \$430,000 to \$850,000 or from \$201.97 to \$377.45 per square foot of living area including land.

In comparing the comparable properties to the subject, the appraiser made adjustments for date of sale, location, land area, view, room count, dwelling size, basement and finish, garage size and/or fireplace. This analysis resulted in adjusted sales prices for the comparables ranging from \$675,000 to \$842,000 or from \$294.50 to \$376.47 per square foot of living area land included. From this process, the appraiser placed primary emphasis on sales #1 through #3 in estimating a value for the subject by the sales comparison approach of \$770,000 or \$205.66 per square foot of living area including land.

Based on this evidence, the appellants requested a total assessment reduction to \$256,641 so as to reflect the appraised value.¹

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$387,870 was disclosed. The subject's assessment reflects an estimated market value of \$1,166,176 or \$311.48 per square foot of living area, land included, using the 2009 three-year median level of assessments for DuPage County of 33.26%.

In response to the appellant's data, the board of review reiterated the appellants' comparables. For the equity comparables, the board of review's spreadsheet depicts the comparable #2 contains 2,196 square feet of living area with a partial unfinished basement, a 506 square foot garage and that the home was built in 1964 as compared to the appellants' data of 3,295 square feet of living area, a full basement and a 1,665 square foot garage. Also equity comparable #3 reportedly was built in 1956 with renovations/remodels in 1970 and 1997 along with an addition in 2006 which was the age reported by the appellants. The improvement assessments of appellants' comparables #2, #3 and #4 are reportedly \$72,320, \$212,700 and \$140,850 which results in improvement assessments ranging from \$33 to \$55 per square foot of living area, rounded, as opposed to the data reported by the appellants. As to the sales in the appraisal, the board of review reported that sale #2 which was purchased in February 2008 was demolished in April 2008.

In support of the subject's assessment and market value, the board of review presented a spreadsheet with limited descriptions, assessment and sales information on seven comparable properties; board of review comparable #2 is appellants' appraisal sale #1. Each comparable is in the same neighborhood code assigned by the assessor as the subject. The

¹ This requested reduction was set forth in the brief, not in the original residential appeal petition in section 2c. See County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945 (4th Dist. 1995).

seven properties consist of a part one-story and two-story dwelling and six, one-story dwellings of frame exterior construction. The homes were built from 1956 to 1966 and range in size from 2,040 to 3,240 square feet of living area. Three dwellings have partial basements, one of which includes some finished area. The homes also have a garage ranging in size from 484 to 700 square feet of building area. The spreadsheet did not detail other amenities such as air conditioning or fireplaces. These properties have improvement assessments ranging from \$100,320 to \$178,410 or from \$49 to \$58 per square foot of living area, rounded. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

The board of review also reported that four of these comparables sold between September 2006 and March 2009 for prices ranging from \$770,000 to \$950,000 or from \$250 to \$422 per square foot of living area, land included, rounded. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted eleven equity comparables to support their respective positions before the Board. The most similar comparables to the subject based on location, size and age were appellants' #3 and board of review comparables #3 and #7. These three comparables received the most weight in the Board's analysis of the equity claim. These comparables had improvement assessments that ranged from \$54 to \$55 per square foot of living area, rounded. The subject's improvement assessment of \$52 per square foot of living area, rounded, is below the range established by these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

The appellants also contend the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

In this appeal, the appellants submitted an appraisal report estimating a fair market value for the subject property of \$770,000 or \$205.66 per square foot of living area including land as of January 1, 2009. The Property Tax Appeal Board finds the appraiser relied primarily upon sales #1 through #3, each of which is more than 1,000 square feet smaller than the subject dwelling which resulted in the appraiser making substantial upward adjustments to each of these properties. In addition, the Board finds that the appraiser made substantial downward adjustments for date of sale/time. Furthermore, sale #2 in the appraisal reflects a dwelling that was demolished after purchase which suggests that the purchase price plus the cost of demolition would be reflective of the buyers' opinion of land value only which is not a suitable comparable for this appraisal report seeking to determine the estimated market value of the subject property. Given the dissimilarity of the data set analyzed by the appraiser to arrive at the value conclusion for the subject along with the use of a problematic comparables sale, the Property Tax Appeal Board finds that the value conclusion presented by the appellants' appraiser is not a valid or reliable indicator of the market value of the subject property. Thus, the Board has placed no substantive weight on the value conclusion of the appraisal and furthermore finds that most of the raw sales data submitted within the appraisal are so dissimilar to the subject property that no reliable indication of the subject's market value can be gleaned from most of those sales.

The board of review submitted four suggested comparable sales for consideration. Of the sales presented, the Property Tax Appeal Board finds that sales #2 and #7 were proximate in time to the assessment date of January 1, 2009 so that they may be somewhat probative of the subject's estimated market value as of the valuation date at issue. These properties sold for prices of \$770,000 and \$810,000 or for \$250 and \$377 per square foot of living area including land, rounded. The subject's assessment reflects an estimated market value of \$1,166,176 or \$311.48 per square foot of living area including land, which is within the range of these most similar sales comparables presented by the board of review and supported by the common sale #1 in the appellants' appraisal report. Therefore, no reduction in the subject's assessment is warranted on this record.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction 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: November 30, 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.