



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

APPELLANT: Jeff Holland
DOCKET NO.: 09-05019.001-R-2
PARCEL NO.: 09-12-310-005

The parties of record before the Property Tax Appeal Board are Jeff Holland, the appellant, by attorney Timothy P. Whelan of Timothy Whelan Law Associates, Ltd, in Glen Ellyn; 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: \$118,890
IMPR: \$407,670
TOTAL: \$526,560

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction with brick exterior containing 3,740 square feet of living area. The dwelling was built in 1996 and features a full unfinished basement. Other features include central air conditioning, central vacuum, two fireplaces and a 578 square foot attached garage. The home is situated on approximately 11,435 square feet of land located in Downers Grove Township, DuPage County, 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, marked as Appellant's Exhibit No.1, prepared by a state licensed appraiser. The appraiser, David Lewellyan, was present at the hearing. The appraisal report conveys an estimated market value for the subject property of \$1,100,000 as of January 1, 2009, using the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser utilized six comparable sales located from 0.12 to 0.97 of a mile from the subject property. The comparables have lot sizes ranging from 8,520 to 12,045 square feet of land area. The comparables were described as two-story average style dwellings that contain from 3,270 to 4,041 square feet of living area. The dwellings were built from 1992 to 2006 and have full basements, three of which have finished area. Other features include central air conditioning, one, three or four fireplaces and two-car or three-car garages that range in size from 441 to 691 square feet of building area. The comparables sold from December 2007 to August 2008 for prices ranging from \$840,000 to \$1,300,000 or from \$255.32 to \$369.84 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in location, quality of construction, age, rooms below grade, functional utility, garage/carport, and fireplace. The adjustments resulted in adjusted sale prices ranging from \$840,500 to \$1,214,550, land included.

The appraiser testified that he used six sales because there were not a lot of similar sized home sales in the subject's vicinity. He also stated that the subject is of unusual size as most comparable dwellings have more than 3.1 bathrooms.

Under cross-examination, the board of review's representative, Charles Van Slyke, asked the appraiser why the signature page of the appraisal was not signed. The appraiser stated, "I have no idea why I didn't sign. My copy is not signed, either, for some reason." The appraiser testified that his appraisal did not have interior photographs because his inspection was done early in the morning and he did not want to disturb the family. The appraiser also could not explain why the appraisal did not have photographs of the comparables and why the appraisal included a subject sketch of a 2,064 square foot dwelling when the subject is 3,740 square feet. The appraiser was then asked if he had a land comment. Since no adjustments were made for site adjustments, when the subject's land value was also being appealed and was there anything in your appraisal that deals with the contention that the assessor didn't properly assess the land. The appraiser stated, "No, I don't." As to the gross living area adjustments, the appraiser was asked if he knew the figure that he used for those adjustments. The appraiser stated, "No". The appraiser was then asked to explain why comparable #3 didn't have an adjustment for its finished basement. The appraiser stated, "It should have had one. I don't know why there's not one made there, unless it didn't have a finished basement. One way or the other, there's an error there." Then lastly, the appraiser was asked if there was a reason why the appraisal did not include net and gross percentage adjustments for the comparables. The appraiser stated, "No. Usually the software program automatically figures those out".

Under redirect, the appraiser testified that he stood by his appraisal. The appraiser was then asked to sign the appraisal, which he did. The appraiser stated, "There's usually a signature page here".

The board of review's representative objected to the use of the appellant's appraisal because the appraisal had not been signed. The Property Tax Appeal Board hereby overrules the objection by the board of review. The Board finds that the appearance of the appraiser at the hearing for direct and cross-examination is sufficient for the Board to weigh the credibility of the appraisal report.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$350,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$526,560 was disclosed. The subject's assessment reflects an estimated market value of \$1,583,163 or \$423.31 per square foot of living area including land, using DuPage County's 2009 three-year median level of assessments of 33.26%.

In support of the subject's assessment, the board of review submitted an analysis with property record cards of six comparable sales as well as those used by the appellant. The board of review's comparable #5 is the same property as the appellants comparable #5. The comparables proximate locations to the subject were not disclosed, however, they all have the same neighborhood code as the subject as assigned by the local assessor. The comparables are described as two-story frame or brick dwellings containing from 3,235 to 4,031 square feet of building area. The dwellings were built from 1990 to 2005 and have full basements, one of which is unfinished. Other features include central air conditioning, one or three fireplaces and garages ranging in size from 441 to 648 square feet of building area. The comparables sold from January to December 2008 for prices ranging from \$1,300,000 to \$1,800,000 or from \$366.30 to \$482.03 per square foot of living area including land.

The Downers Grove deputy assessor, Joni Gaddis, testified that the appellant's comparables #1 and #2 have an inferior location due to their proximity to a busy road. She further testified that the appellant's comparables #2 and #3 are of a lower quality when compared to the subject based on exterior construction. As to the board of review's comparables, the assessor acknowledged that their comparable #6 was also of a lower quality grade when compared to the subject. Also, their comparables would need an adjustment for age, except comparable #5.

Under cross-examination, the assessor explained the differences between the quality grades and neighborhood codes and what effects they have on desirability and value. Specifically, when

asked why neighborhood code HK would be less desirable, the assessor stated, "Because it's closer to the school but it's closer to 55th Street, which is going to make it a little less desirable as far as our sales ratio studies go".

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was overvalued. 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, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant has not met this burden of proof.

The appellant submitted an appraisal report estimating the subject property had a fair market value of \$1,100,000 as of January 1, 2009. The board of review offered six comparable properties for consideration, one of which was also used by the appellant. The Board finds the appraiser's failure to sign the appraisal problematic.¹ Furthermore, the appraiser's testimony as to adjustments made to the comparables lacked credibility. In addition, the appraisal's credibility is further diminished by the incorrect subject sketch, missing photographs of the comparables and no interior photographs of the subject. For these reasons, the Board gave less weight to the value conclusion derived from the appellant's appraisal. The Board will therefore examine the raw sales data within the record.

The Board finds both parties submitted a total of eleven sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their inferior locations near busy streets. The Board also gave less weight to the appellant's comparable #3 due to its sale date occurring greater than 12 months prior to the subject's January 1, 2009 assessment date. Likewise, the Board gave less weight to the board of review's comparable #3 due to its sale date occurring greater than 11 months prior to the subject's January 1, 2009 assessment date.

The Board finds the remaining seven sales offered by both parties were most similar to the subject in location, size, style, exterior construction and features. These sales occurred from

¹ USPAP. The October 27, 1994, Interagency Appraisal and Evaluation Guidelines state: An institution should establish prudent standards for the preparation of evaluations. At a minimum, an evaluation should, under the second dot point: include the preparer's name, address, and **signature** and the effective date of the evaluation.

May to November 2008 for prices ranging from \$1,220,000 to \$1,800,000 or from \$301.91 to \$479.13 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,583,163 or \$423.31 per square foot of living area including land. The subject's assessment is within the market value range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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.

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: 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.