FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ann Moss
DOCKET NO.: 10-00778.001-R-1
PARCEL NO.: 12-02-06-209-006-0000

The parties of record before the Property Tax Appeal Board are Ann Moss, the appellant, by attorney Paul M. Mitchell of Kuhn, Mitchell, Moss, Mork & Lechowicz, LLC, in Naperville, and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$31,900
IMPR.:	$154,400
TOTAL:	$186,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story dwelling of frame and brick construction containing approximately 3,336 square feet of living area.[1] The dwelling was constructed in 1989. Features of the home include a full finished basement, central air conditioning, two fireplaces and an attached two-car garage. The property has an approximately 10,000 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted two restricted use appraisals of the subject property which will be discussed individually.

The restricted use report prepared by Christopher G. Kvistad estimated the subject property had a market value of $500,000 as of December 31, 2009. In estimating the market value of the

[1] The appellant reported a dwelling size of 3,117 square feet in the appeal petition. The appellant's appraisals include a schematic with this dwelling size calculation. The board of review submitted a copy of the subject's property record card which included a schematic drawing and a dwelling size calculation of 3,336 square feet of living area. The Property Tax Appeal Board finds that the slight difference in dwelling size is not relevant in determining the subject's correct assessment on this record.

subject property, the appraiser developed the sales comparison approach to value by setting forth three sales of properties located in Naperville. One comparable is on the same street as the subject. A map included with the report indicates the comparables are from .29 to .69 of a mile from the subject. The comparables range in size from 3,250 to 3,528 square feet of living area. No other descriptive data was provided for these properties. The comparables sold for prices ranging from $479,000 to $530,000. The dates of sales were not reported. Based on this data, the appraiser estimated the subject had an estimated value under the sales comparison approach of $500,000 as of December 31, 2009.

In the second restricted use appraisal report, Christopher G. Kvistad estimated the subject property had a market value of $450,000 as of August 31, 2010. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value setting forth three comparable sales located in Naperville, with comparable #1 being located on the same street as the subject property. In a map included with the report, the appraiser indicated the comparables were from .69 to 1.25-miles from the subject. The comparables range in size from 2,948 to 3,640 square feet of living area. No other descriptive data was provided for these properties. The comparables sold for prices ranging from $475,000 to $550,000. The dates of sales were not reported. Based on this data, the appraiser estimated the subject had an estimated value under the sales comparison approach of $450,000 as of August 31, 2010.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to $166,667 which would reflect a market value of approximately $500,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $186,300 was disclosed. The subject's assessment reflects a market value of $560,469 when applying the 2010 three year average median level of assessment for Will County of 33.24% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review submitted a memorandum discussing the appellant's evidence and the board of review's sales. The board of review addressed the restricted use report with a valuation date of December 31, 2009. As to the appraiser's sales, #1 is not in Will County and as to sales #2 and #3, the appraiser did not make any adjustments to the stated sales prices. The board of review noted the report contained no physical description of the subject or the comparables. Despite the appraiser's paragraph 8 in the Certification, the board of review contends "it is unclear" if the appraiser ever inspected the subject dwelling. In conclusion, the board of review contends the appraisal report is "inconclusive."

In support of the subject's assessment, the board of review submitted Exhibit A consisting of a table of 22 sales from the county's 2007, 2008 and 2009 sales ratio study. Sales #8 and #16 were reported by the appellant's appraiser in the report with a valuation date of December 31, 2009 as sales #2 and #3. The dwellings range in size from 2,636 to 4,311 square feet of living area. The properties are located in the River Woods subdivision. The board of review's submission contained no physical description of the sales comparables other than dwelling size. The properties sold between June 2007 and October 2009 for prices ranging from $408,750 to $635,000 or from $110.47 to $205.90 per square foot of living area, including land. The reported median sales price was $525,000 or $162.27 per square foot of living area, including land, and the reported average sales price was $525,814 or $161.52 per square foot of living area, including land.

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 Board further finds a reduction in the subject's assessment is not warranted.

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 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument, the appellant submitted two restricted use appraisal reports prepared by real estate appraiser Christopher G. Kvistad. The Board gives the estimates of value contained in these appraisal reports no weight. First, as provided in the Uniform Standards of Professional Appraisal Practice, a restricted use appraisal report is for client use only. (See Advisory Opinion 11 (AO-11), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 146; *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 137. See also Standard Rule 2-2(c), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 27; and *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 28, explaining that a Restricted Use Appraisal is for client use only.) This type of report is not intended to be used by parties other than the client. In this instance, the client was identified as John

Moss, where the appellant is Ann Moss. Second, the Board finds one of the appraisals had an effective date of August 31, 2010, eight months after the assessment date at issue. Third, the sales utilized in both appraisals were not sufficiently detailed for purposes of analysis and no dates of sale were reported. The lack of descriptions regarding the physical characteristics of the comparables such as style, construction, age, foundation and/or features does not indicate whether the comparables were similar to the subject and/or whether adjustments for differences were warranted. Likewise, the lack of dates of sale does not indicate whether the sales occurred proximate to the valuation date at issue in the respective reports. Based on these considerations, the Property Tax Appeal Board finds the appellant did not submit sufficient credible evidence to challenge the correctness of the assessment for tax year 2010.

The Property Tax Appeal Board further finds the board of review submitted sufficient evidence indicating the subject property was not being overvalued. The board of review presented 22 sales that occurred between June 2007 and October 2009 for prices ranging from $408,750 to $635,000. The subject's assessment reflects a market value of $560,469, which is within the range of sales in the subject's immediate area as reported by the board of review.

Based on this record the Board finds a reduction in the subject's assessment is not justified.

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.

Chairman

Member

Member

Member

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: August 23, 2013

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.