



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

APPELLANT: Beth Higgins  
DOCKET NO.: 10-01596.001-R-1  
PARCEL NO.: 05-03-102-001

The parties of record before the Property Tax Appeal Board are Beth Higgins, the appellant; 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:** \$23,800  
**IMPR:** \$192,620  
**TOTAL:** \$216,420

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 4,138 square feet of living area.<sup>1</sup> The dwelling was built in 1962, with an addition and kitchen remodel in 2006. The home features a full, 75% finished basement, central air conditioning, five bathrooms, a fireplace and a three-car attached garage. The home is situated on approximately 1.46 acres of land located in Milton Township, DuPage County, Illinois.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property prepared by, Timothy Zaleski, a state licensed appraiser. The appraisal report conveys an estimated market value for the subject property of \$545,000 as of January

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<sup>1</sup> The appellant's appraiser reports the subject improvement as having 4,138 square feet of living area and included a sketch as evidence. The board of review reports the subject improvement as having 4,097 square feet of living area, but offered no supporting evidence. For purposes of this appeal, the Board finds the subject contains 4,138 square feet of living area.

20, 2010, using the cost and sales comparison approaches to value.

Under the cost approach to value, the appraiser first assigned a value for the subject lot of \$165,000. The appraiser utilized a nationally known cost service in calculating a replacement cost new (RCN) for the subject improvement of \$450,610. The appraiser deducted \$64,437 for physical depreciation using the age/life method of calculating depreciation. Zaleski also deducted an additional \$25,000 for external obsolescence. The appraiser next added \$20,000 for site improvements for an indicated value under the cost approach of \$546,173.

Under the sales comparison approach to value, the appraiser utilized four comparable sales and one listing located from 0.20 of a mile to 2.28 miles from the subject property. The comparables have lot sizes ranging from 0.23 to 0.32 acres of land area. The comparables were described as two-story dwellings of cedar or brick and cedar exterior construction containing from 2,700 to 3,912 square feet of living area. The dwellings were built from 1988 to 2007. Four comparables have full basements, one of which has finished area and one comparable has a partial basement with finished area. Other features include central air conditioning, one or two fireplaces and two-car or three-car garages. The sales occurred from May to August 2009 for prices ranging from \$484,000 to \$550,000 or from \$136.76 to \$199.28 per square foot of living area including land. The listing had an asking price of \$650,000.

The appraiser adjusted the comparables for differences when compared to the subject in date of sale/time, site, view, quality of construction, actual age, room count, gross living area, rooms below grade, garage/carport, porch/patio/deck, x-tras and modernization. The adjustments resulted in adjusted sale prices for the comparable ranging from \$542,043 to \$588,560, land included. From this analysis, the appraiser opined the subject had an estimated value under the sales comparison approach of \$545,000.

Under reconciliation, the appraiser placed most weight on the sales comparison approach in concluding a value for the subject of \$545,000 as of January 20, 2010.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$181,666.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$216,420 was disclosed. The subject's assessment reflects an estimated market value of \$650,300 or \$157.15 per square foot of living area including land, using 4,138 square feet of living area and DuPage County's 2010 three-year median level of assessments of 33.28%.

In support of the subject's assessment, the board of review submitted property record cards, photographs, a location map and

an analysis of six comparable sales as well as those used by the appellant. The comparables proximate locations to the subject were not disclosed, however, the map did depict the locations of both parties' comparables in relation to the subject. The comparables are described as two-story frame dwellings containing from 2,780 to 4,006 square feet of building area. The dwellings were built from 1994 to 2008 and have full basements, one of which has finished area. Other features include central air conditioning, one or two fireplaces and garages ranging in size from 440 to 780 square feet of building area. The comparables sold from February 2008 to July 2009 for prices ranging from \$597,000 to \$775,000 or from \$170.99 to \$225.68 per square foot of living area including land.

The board of review also included a two page brief critiquing both parties' comparables. The brief disclosed that the appraisal's comparable #1 was not identified by address or property identification number, which made this comparable impossible to research. The brief also argued that the appellant's comparables were considerably smaller in size when compared to the subject. In addition, the board of review's evidence disclosed that the appellant's listing sold in September 2010 for \$525,000 or \$162.94 per square foot of living area including land.

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

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 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 (3<sup>rd</sup> 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 \$545,000 as of January 20, 2010. The board of review offered six comparable sales for consideration. The Board finds the appellant's appraiser failed to disclose the address or property identification number for comparable #1 problematic. In reviewing the appraisal's data, this comparable would be the most similar in size when compared to the subject, however, since the comparable is unidentified, verification is not possible. Comparables #2, #3 and #4 are smaller and all the comparables have smaller lots. For these reasons, the Board gave less weight to the value conclusion derived from the appellant's appraisal. However, the Board will 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 due to it not being identified. The Board also gave less weight to the appellant's comparables #2, #3 and #4 due to their considerably smaller sizes when compared to the subject. Likewise, the Board gave less weight to the board of review's comparables #5 and #6 due to their considerably smaller sizes when compared to the subject. The Board also gave less weight to the board of review's comparables #1, #2 and #3 due to their sale dates occurring greater than 16 months prior to the subject's January 1, 2010 assessment date.

The Board finds the remaining two sales offered by both parties were most similar to the subject in size, style, exterior construction and features. These sales occurred in April 2009 and September 2010 for prices of \$597,000 and \$525,000 or \$176.06 and \$162.94 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$650,300 or \$157.15 per square foot of living area including land. The subject's estimated market value is less than the two most similar comparables in the record on a square foot basis. 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 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

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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: March 22, 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.