



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

APPELLANT: James Reilly
DOCKET NO.: 10-03450.001-R-2
PARCEL NO.: 09-10-408-016

The parties of record before the Property Tax Appeal Board are James Reilly, the appellant, by attorney George J. Relias of Enterprise Law Group, LLP in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$145,540
IMPR.: \$270,460
TOTAL: \$416,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part one-story and part two-story dwelling of frame and brick construction with 5,502 square

feet of living area. The dwelling was originally constructed in 1981 with an addition added in 1989. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, a 912 square foot garage and a built-in swimming pool. The property has approximately 30,000 square feet of land area and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant appeared, through counsel, before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,000,000 as of January 1, 2010. The appraiser, Dmitriy Fleyshov, was not present at the hearing for direct and cross-examination regarding the appraisal process and final value conclusion. The appraiser developed the cost and the sales comparison approaches to value. Under the cost approach, the appraiser arrived at an indicated value for the subject of \$1,076,300. Under the sales comparison approach, the appraiser chose four sales in arriving at a final value conclusion of the subject property of \$1,000,000.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

At the hearing, the board of review's representative objected to consideration of the appraisal and requested that no weight be given to the conclusion of value, since the appraiser was not present to provide testimony and/or be cross-examined with regard to the report.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$492,360. The subject's assessment reflects a market value of \$1,479,447 or \$268.89 per square foot of living area, land included, when using the 2010 three year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In response to the appellant's appraiser's comparables, the board of review submitted a one-page narrative detailing criticisms of the appraisal comparables. The criticisms disclosed that comparable #1 was 50% complete at the time the comparable sold in October 2009 for \$1,400,000. The board of review further disclosed that this comparable was subsequently completed and resold in May 2010 for \$1,560,000.

The board of review's witness, Downers Grove Township Deputy Assessor Joni Gaddis, testified that although the board of review comparables are smaller in dwelling sizes and are newer than the subject, they are more comparable than the appellant's appraiser's comparables.

Under cross-examination, Gaddis testified that the comparables submitted by the board of review are of a superior quality grade of construction when compared to the subject, however, the subject has a larger footprint which indicates a larger cost to construct.

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

Conclusion of Law

As an initial matter, the Property Tax Appeal Board hereby sustains the objection of the board of review as to the value conclusion drawn from the appraisal. The Board finds that in the absence of the appraiser at hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will give no weight to the final value conclusion made by the appraiser.

As to the board of review's argument that the Property Tax Appeal Board should not consider the sales data contained within the appraisal report, the Board finds that there is no valid reason not to examine the raw sales data and consider whether or not those properties are similar or dissimilar to the subject. In particular, the board of review's representative went through each of the sales and made arguments as to those similarities and differences and those arguments will be weighed by the Board in considering the raw sales data from the appraisal report.

For this appeal, 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 sales in this record support a reduction in the subject's assessment.

The parties submitted a total of eight sales, one of which was a land sale, for the Board's consideration. The Board gave less weight to the appellant's appraiser's comparable #1 due to its dwelling being 50% complete at the time of its October 2009 sale. The Board also gave less weight to the appellant's appraiser's comparables #3 and #4 due to their significantly smaller dwelling sizes when compared to the subject. The Board gave less weight to the board of review's comparable #3 due to its sale date occurring greater than 13 months prior to the subject's January 1, 2010 assessment date. The Board also gave less weight to the board of review's comparable #1 due to its significantly smaller dwelling size when compared to the subject. Finally, the Board gave less weight to the board of review's comparable #4 due it being a land only sale. The Board finds the best comparables in this record were the appellant's appraiser's comparable #2 and the board of review's comparable #2. These properties were most similar to the subject in design, age, size and features. These sales also occurred more proximate to the subject's January 1, 2010 assessment date. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had sale dates in June and November of 2009 for prices of \$1,250,000 and \$975,000, respectively. The subject's assessment reflects a market value of \$1,479,447, which is above the range of the best comparables in this record in terms of overall value. After considering adjustments to the comparables for differences when compared to the subject, such as their superior quality construction grade, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a 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.



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: June 20, 2014



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.