



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

APPELLANT: Michael Shoffner  
DOCKET NO.: 10-04848.001-R-1  
PARCEL NO.: 03-19-404-020

The parties of record before the Property Tax Appeal Board are Michael Shoffner, the appellant, 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:** \$43,150  
**IMPR.:** \$38,150  
**TOTAL:** \$81,300

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling that contains 1,626 square feet of living area. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a two-car attached garage. The dwelling is approximately 39 years old and has a brick and cedar exterior construction. The property has a 10,332 square foot site and is located in Addison, Addison Township, DuPage County.

The subject property is a residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 09-03280.001-R-1. In that appeal, the appellant testified that he owns the property but his aunt lives in the home.<sup>1</sup>

For this 2010 appeal, the appellant contends that the subject property is overvalued. In support of this contention, the appellant listed five comparables in the Section V grid analysis of the appeal petition and submitted an appraisal estimating the

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<sup>1</sup> Given these facts, the subject residential property is not an owner-occupied residential dwelling that would be subject to the provisions of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

subject property has a market value of \$237,000 as of January 1, 2010. The five sales listed by the appellant in Section V of the appeal petition were the same comparable sales contained in the sales comparison approach of the appraisal. The appellant's appraisal was prepared by the appellant himself, a State of Illinois Certified Residential Real Estate Appraiser.

From the appraisal report, the comparables were improved with one-story dwellings of brick construction that range in size from 1,350 to 1,853 square feet of living area. The comparables were located from .07 to .59 of a mile from the subject property. The dwellings range in age from 32 to 45 years old. Each comparable had a full or partial basement, four of which were partially finished or had a recreation room. Each comparable also had central air conditioning and a two-car garage. The comparables sold from April 2007 to June 2009 for prices ranging from \$248,000 to \$305,000 or from \$153.80 to \$216.43 per square foot of living area, including land. In the report the appellant made adjustments to the comparable sales for differences from the subject to arrive at adjusted sales prices ranging from \$234,500 to \$245,000. He was of the opinion the subject had an indicated value under the sales comparison approach of \$237,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$79,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeals" wherein the final assessment of the subject property totaling \$98,840 was disclosed. The subject's assessment reflects an estimated market value of \$297,000, rounded, or approximately \$182.66 per square foot of living area, including land, using the 2010 three-year median level of assessments for DuPage County of 33.28%.

In support of the subject's 2010 assessment, the board of review submitted its Addendum noting that the appellant, himself, prepared an appraisal of the subject property. In addition, the board of review submitted Exhibit 1 consisting of a memorandum and data gathered by the Addison Township Assessor.

As to the appellant's comparables sales, the assessor contends that only comparable #5 is in the same neighborhood as the subject and "land value is slightly less in the other neighborhoods." The assessor further acknowledged that the subject dwelling does not have a basement and that assessments in the subject's neighborhood would add about \$3.00 per square foot. In a spreadsheet, the assessor reiterated the comparables from the appellant's appraisal and noted four of the properties were in neighborhood codes A12 or A14. The assessor also reported that appraisal comparable #1 sold in January 2011 for \$248,000 or \$183.57 per square foot of living area, including land.

In support of the subject's estimated market value, the township assessor submitted descriptions and assessment information on two comparable sales located in the A12 neighborhood along with a map

depicting both parties' comparables. These one-story dwellings of brick or brick and frame exterior construction were 33 and 36 years old, respectively. The homes contain 1,506 and 1,753 square feet of living area and feature basements, one of which is 50% finished. Each home has central air conditioning and a garage. These properties sold in August 2009 and April 2010 for price of \$305,000 and \$327,500 or \$186.82 and \$202.52 per square foot of living area, including land.

The assessor's submission also included a third comparable with assessment equity data. This property was located in the subject's neighborhood code as assigned by the assessor.

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/is not warranted.

The appellant contends 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 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does/does not support a reduction in the subject's assessment.

Initially the Board finds the appellant submitted an appraisal of the subject property which he prepared. The Board finds the fact that the appellant is also the appraiser creates a conflict in that the appellant has a present interest in the property and a direct pecuniary interest in the outcome of the appeal proceeding if the assessment is reduced. The Board finds the appellant is acting as both an advocate for an assessment reduction and an expert who is to provide an unbiased opinion of market value as of the assessment date at issue. Due to this conflict the Board finds that the appellant's estimate of value as contained in the appraisal is given less weight. The Board, however, will examine the sales submitted by the parties in determining the correct assessment of the subject property.

The Board finds the best comparables in the record with respect location include appellant's comparables #1 through #3 and #5 along with the two comparable sales submitted by the assessor on behalf of the board of review. The appellant's comparable #4 is depicted as most distant from the subject property in the location map presented by the assessor. These six comparable sales most proximate in location to the subject were also similar to the subject in age and relatively similar to the subject dwelling in above grade living area. These properties sold from

April 2007 to January 2011 for prices ranging from \$248,000 to \$327,500 or from \$153.80 to \$202.52 per square foot of living area, including land. The evidence disclosed, however, that the majority of these comparables were superior to the subject with all brick construction and basements. The subject's total assessment of \$98,840 reflects market value of \$297,000 or approximately \$182.66 per square foot of living area, including land, which is at the high end of the range of the overall market value established by these comparables and is also within the range of the comparables on a square foot basis. After considering these comparable sales and weighing the evidence, the Board finds a reduction to the subject's assessment is justified based on the fact the subject property is inferior to these comparables due to the fact it has no basement and is not of all brick construction.

In conclusion, the Board finds a reduction in the subject's assessment is 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.

*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: October 18, 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.