



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

APPELLANT: Thomas & Nora King
DOCKET NO.: 11-01631.001-R-1
PARCEL NO.: 09-04-408-040

The parties of record before the Property Tax Appeal Board are Thomas & Nora King, the appellants, by attorney Barbara Miller in Westmont, 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: \$25,520
IMPR.: \$106,240
TOTAL: \$131,760**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single-family dwelling of frame and masonry construction containing approximately 2,308 square feet of living area.¹ The dwelling was constructed in 1985. Features of the home include a full basement that is partially finished,² central air conditioning, a fireplace and a detached three-car garage of approximately 693 square feet of building area. The property has a 19,140 square foot site³ and is located in Westmont, Downers Grove Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted an appraisal estimating the subject property had a market value of \$350,000 as of April

¹ The assessing officials reported a dwelling size of 2,272 square feet with a property record card and schematic drawing, however, the Board finds the schematic drawing presented by the appellants' appraiser is slightly more detailed.

² The assessing officials' records do not indicate basement finish for the subject.

³ The assessing officials reported in response to this appeal that an error in the lot size which was recorded as 8,160 square feet has been discovered and the assessor's records will be corrected for 2013 to assess for the correct lot size. The appellants' appraiser reported a lot size of 20,940 square feet. This determination includes an area behind the subject which is dedicated to the village for a future right of way according to the assessing officials.

6, 2010. The appraisal was prepared by Thomas Majchrzak, a State of Illinois certified real estate appraiser. In estimating the market value of the subject property, the appraiser fully developed only the sales comparison approach to value.

In the addendum, the appraiser wrote in part that the subject home faces the street "with the driveway to the garage crossing in front of the home" which the appraiser opined was atypical and a negative as to marketability. However, no adjustment for this was made as there was no data for support. Additionally, the home was in average condition with limited updating since its construction in 1985 including bathroom carpeting which is atypical and would be "a strong negative in the marketplace."

Under the cost approach, the appraiser estimated the subject had a site value of \$82,300 and wrote this was "determined by taking the assessors ratio of total assessed value to the assessed site value . . . representing 24.76% of the total . . . and reflects approximately \$82,300 site value." The appraiser further noted this is consistent with area properties that have a similar site size as the subject. The appraiser also noted the "as-is" value of site improvements to be \$10,000 for a total land only value of \$92,300 under the cost approach.

Using the sales comparison approach, the appraiser provided information on four comparable sales located from .35 to .62 of a mile from the subject. The comparables are described as two-story dwellings of frame or frame and masonry construction that range in size from 1,909 to 2,734 square feet of living area. The dwellings range in age from 3 to 22 years old. Features of the comparables include a full or partial basement, one of which includes finished area. Each home has central air conditioning, a fireplace and a two-car garage. The comparables have sites ranging in size from 6,500 to 9,240 square feet of land area. The comparables sold from August to December 2009 for prices ranging from \$335,000 to \$410,000 or from \$145.65 to \$175.48 per square foot of living area, including land. After making adjustments to the comparables for sales concessions and/or differences from the subject in age, room count, dwelling size, basement finish, garage spaces and/or modernization/upgrades, the appraiser estimated the comparables had adjusted prices ranging from \$346,975 to \$401,350 or from \$142.16 to \$181.76 per square foot of living area, including land. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$350,000 or \$151.65 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$116,410 reflect a market value of approximately \$349,265 at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$131,760 was disclosed. The subject's assessment reflects a market value of \$397,466 or \$172.21 per square foot of living area, including

land, when applying the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

The board of review submitted a three-page letter prepared by the Downers Grove Assessment Office with data in response to the appellant's evidence and comparable sales to support the assessment. The first issue raised in the letter was the lot size error discussed in Footnote 3. Second, since the appraisal reported a finished basement, the assessor's office issued a certified letter to the appellants' counsel of record seeking an inspection of the subject property. The assessor further reports the inspection request was denied. As part of the conclusion, the assessor contends the subject's estimated market value is correct based on the sales data "along with the fact that the owner refused an interior/exterior inspection to verify data."⁴

As to the appraisal report, the assessor noted that no site size adjustments were made and the cost approach land value was determined "by taking the Assessor's ratio of total assessed value to the assessed site value," but the assessor is not assessing the subject for its entire site size. Thus, a corrected land assessment would have a market value of \$95,710 or \$5.00 per square foot. While the addendum of the report characterized the subject's larger site size as including excess land and also has a low area with excessive moisture, the assessor's office investigated this assertion with the local village "and was informed that this parcel has no water issues." Moreover, the subject is not located within the "flood plane [sic]." The assessor also summarily criticized the age, building size and basement finish adjustments of the report as being "nominal" or "minimal." The assessor next outlined dwelling size differences of the comparable sales in the report and, for comparable #3, the original construction date of 1917 which was not noted in the report. As to comparable #4, the assessor noted the property sold at auction with condition issues and was re-listed in December 2011 for \$499,900.

In support of the subject's assessment, the assessor submitted information on three comparable improved sales and one vacant land sale.⁵ The three comparables were improved with part two-story and part one-story dwellings of frame construction that range in size from 1,636 to 2,266 square feet of living area. The dwellings were constructed from 1975 to 1996. Features of the comparables include a full or partial basement, one of which is partially finished. As set forth in the limited information of the spreadsheet, each home also has a garage ranging in size from 440 to 520 square feet of building area. The comparables have sites ranging in size from 7,922 to 12,600 square feet of

⁴ The Board takes notice that the appraisal report includes four photographs depicting a lower level recreation room (two photos), a utility area and a bathroom.

⁵ As one sale is not representative of a market, the Board will not further address the one land sale presented by the assessor.

land area. None of the comparables have the same neighborhood code as the subject property. The spreadsheet provided no other relevant property details. These three comparables sold from December 2009 to February 2011 for prices ranging from \$355,000 to \$495,000 or from \$164 to \$226 per square foot of living area, including land, rounded.

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/is not warranted.

With regard to the assessor's inspection request, Section 1910.94 of the rules of the Property Tax Appeal Board are relevant:

a) No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes. [Emphasis added.]

b) Any motion made to invoke this Section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

As set forth above, the assessor made the inspection request, not the board of review. Thus, the request does not comply with Section 1910.94 for purposes of enforcement before the Property Tax Appeal Board. Furthermore, as set forth in subsection (b) a motion must be made to invoke this section and the board of review made no such motion. Thus, the Property Tax Appeal Board gives no weight to the arguments made by the assessor regarding the denial of an inspection request.

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be board of review comparable sale #1 with support from appraiser comparable #2. These comparables were similar to the subject in location, size, style, exterior construction, features and/or age. These properties also sold most proximate in time to the assessment date at issue of January 1, 2011. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices of \$355,000 and \$335,000 or for \$163.75 and \$175.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$397,466 or \$172.21 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and appears justified given the subject's superior garage size, basement finish and large lot size. Less weight was given to the appraiser's conclusion of value as of April 6, 2010 as this date was more than eight months prior to the assessment date at issue and the conclusion relied upon sales that occurred from August to December 2009, a period of time 12 to 16 months prior to the assessment date at issue.

Based on this record the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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.

Donald 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 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.