



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

APPELLANT: Arvydas Kaminskas
DOCKET NO.: 11-01983.001-R-1
PARCEL NO.: 09-29-302-015

The parties of record before the Property Tax Appeal Board are Arvydas Kaminskas, 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: \$37,260
IMPR: \$84,510
TOTAL: \$121,770

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family dwelling of brick exterior construction containing 1,872 square feet of living area. The dwelling was constructed in 1985. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has an approximately 9,936 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$277,000 as of January 1, 2011. The appraisal was prepared by Vitali Leon Bashinski, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value.

As part of the Addendum to the report, the appraiser reported that no physical inspection was made of the subject property or

the comparables. Thus, an extraordinary assumption was made that all properties are in average to good condition as to interiors and in average condition as to electrical, plumbing or heating systems.

Using the sales comparison approach the appraiser provided information on four comparable sales located from .08 to .98 of a mile from the subject property. As part of the addendum, the appraiser wrote that recent sales of properties that could be considered comparable "were extremely limited" and the most comparable sales were presented. The comparables in the report are described as 2 one-story dwellings and 2 split-level dwellings of brick exterior construction that range in size from 1,110 to 2,173 square feet of living area. The dwellings range in age from 27 to 38 years old. Features of the comparables include a partial basement/lower level, three of which include finished area. Each home has central air conditioning and three comparables have a fireplace. Each comparable has a two-car garage. Two comparables also have a screened porch. These comparables have sites ranging in size from 9,172 to 20,840 square feet of land area. These four comparables sold from March 2010 to December 2010 for prices ranging from \$243,500 to \$317,000 or from \$130.46 to \$219.37 per square foot of living area, including land.

After making an adjustment to comparable #2 for sales or financing concessions, the appraiser estimated these four comparables had adjusted prices ranging from \$243,500 to \$317,000 or from \$128.62 to \$219.37 per square foot of living area, including land. The appraiser noted that no adjustments were made for variances in style design as they were "competitive in market appeal and attract the same type of buyer." Based on this data and considering all four comparables, the appraiser estimated the subject had an estimated value under the sales comparison approach of \$277,000 or \$147.97 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's total assessment of \$121,770 was disclosed. The subject's assessment reflects a market value of \$367,330 or \$196.22 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.

In response to the appeal, the board of review presented an unsigned memorandum addressing criticisms of the appellant's appraisal along with comments on the board of review's comparable sales data. As to the appellant's appraisal, the author of the memorandum pointed out that no dwelling size adjustments were made in the appraisal's analysis and appraisal comparable #4 is located 1.5-miles from the subject and no location adjustment was made for this property. Additionally, appraisal comparables #3 and #4 have brick and frame exterior construction, but no adjustment was made for this difference. Finally, the appellant's appraiser did not adjust for basement finish. In addition, in a spreadsheet reiterating the comparables from the appraiser, the board of review commented that comparable #2 sold through an Executor's Deed (Estate sale), the property is of slightly inferior construction quality and is 12 years older than the subject. Comparable #3 is smaller when compared to the subject and has slightly inferior construction quality. Comparable #4 from the appraisal was noted to be 9 years older than the subject dwelling.

In support of the subject's assessment, the board of review submitted limited information on four comparable sales where board of review comparable #1 and appellant's appraisal comparable #1 are the same property. The board of review's comparables are located in the same neighborhood code assigned by the assessor as the subject property although the properties are noted as GR1, GR2 or GR4 whereas the subject is identified as GR3. These comparables are "all [in] Gallagher and Henrys Farmingdale Ridge Subdivision." The comparables are improved with one-story dwellings of masonry or frame and masonry construction that range in size from 1,430 to 2,006 square feet of living area. The dwellings were constructed from 1982 to 1990. Features of the comparables include a full or partial basement, three of which have finished area. Each home has one or two fireplaces and a garage ranging in size from 469 to 541 square feet of building area. These comparables have sites ranging in size from 9,589 to 12,316 square feet of land area. The comparables sold from February 2009 to December 2010 for prices ranging from \$317,000 to \$415,000 or from \$190 to \$241 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 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.

Having examined the appellant's appraisal evidence, the Board finds the value conclusion is not a credible indicator of the subject's estimated market value as of the assessment date. The appellant's appraiser made only one adjustment for differences between the subject and the comparables for sale or financing concessions reporting "VA concessions" and making a \$4,000 downward adjustment. The Board finds this adjustment is inconsistent and not credible where there was apparently a "sale concession" meaning a reduction in sale price and thus, any adjustment for this fact would have to be an upward adjustment to account for the "sale concession" amount. Moreover, the Board finds it is not credible to provide no adjustments for basement differences and/or amenities like screened porches. In summary, the Board finds the appraiser's value conclusion is not supported in the data presented and thus, the Board has given no weight to the appraiser's value conclusion.

Instead, the Board will turn to the four raw sales in the appraisal report along with the additional three sales presented by the board of review, recognizing that the parties had one common sale comparable. The Board has given reduced weight to appraisal comparable #3 due its substantially smaller dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparables #3 and #4 as the dates of sale in February and June 2009 are more remote in time to the assessment date at issue of January 1, 2011 and thus, less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables sold between March 2010 and December 2010 for prices ranging from \$277,000 to \$345,000 or from \$130 to \$241 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of approximately \$367,330 or \$200 per square foot of living area, including land, rounded, which falls within the range established by the most similar comparables on a per square foot basis. After considering these most comparable sales on the record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

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: April 18, 2014

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.