



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

APPELLANT: John Koncel
DOCKET NO.: 11-02190.001-R-1
PARCEL NO.: 09-10-102-023

The parties of record before the Property Tax Appeal Board are John Koncel, the appellant, by attorney Patrick J. Smith of The Law Office of Patrick J. Smith, in Downers Grove, 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: \$30,170
IMPR.: \$111,500
TOTAL: \$141,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a quad-level single-family dwelling of frame/masonry/frame and masonry construction containing approximately 3,014 square feet of living area.¹ The dwelling was originally constructed in 1952 and remodeled extensively with an addition in 2009. Features of the home include a full basement that is 5% finished with a bath, central air conditioning, two fireplaces and a detached three-car garage. The property has a 9,000 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating

¹ The assessing officials reported the subject dwelling originally contained 888 square feet of living area and in 2009 an addition of 2,110 square feet was constructed resulting in a total reported dwelling size of 2,998 square feet. The appellant's appraiser included a schematic drawing to support the size determination made by the appraiser. The Board finds the appellant presented the best evidence of the subject's dwelling size.

the subject property had a market value of \$425,000 as of December 31, 2010. The appraisal was prepared by Jeff Wakeland, a State of Illinois certified real estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value.

As to the subject dwelling, the appraiser wrote that there was minimal physical depreciation on the interior and exterior for age and wear "as the subject property has received extensive renovating, updating, and additions in the past couple of years." The appraiser further asserted, "These recent changes and improvements to the property indicate the effective age is greatly reduced from the actual age."

Using the sales comparison approach the appraiser provided information on five comparable sales located from .15 to .69 of a mile from the subject property. The comparables are described as split-level, tri-level or two-story dwellings of frame and masonry construction that range in size from 1,649 to 2,988 square feet of living area. The dwellings range in age from 2 to 94 years old. Features of the comparables include a full basement, two of which are finished, central air conditioning, a fireplace and a two-car garage. The comparables have sites ranging in size from 8,400 to 9,000 square feet of land area. The comparables sold from September 2009 to November 2010 for prices ranging from \$407,000 to \$515,000 or from \$151.85 to \$246.82 per square foot of living area, including land.

The appraiser noted that comparables #1, #2 and #4 were adjusted downward for overall condition as they possess extremely high end and custom features that the subject lacks. The appraiser also reported that according to the owner recent improvement to the subject include an addition and complete renovation of the dwelling "with high-end materials." After making adjustments to the comparables for differences from the subject in condition, baths, bedrooms, gross living area, rooms below grade, garage size, number of fireplaces and/or other differences such as comparable #1 having been a foreclosure, the appraiser estimated the comparables had adjusted prices ranging from \$424,700 to \$451,100 or from \$146.51 to \$272.44 per square foot of living area, including land. As part of the report, the appraiser noted that comparable #3 had the most influence on the final opinion of value due to the design, age, updating and additions made to the dwelling and it is most similar to the subject. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$425,000 or 141.01 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 Appeal" wherein the subject's total assessment of \$185,610 was disclosed. The subject's assessment reflects a market value of \$559,910 or \$185.77 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 support of the subject's assessment the board of review submitted a memorandum, a grid analysis of the appraisal comparables presented by the appellant and a grid analysis of four comparables suggested by the township assessor on behalf of the board of review with applicable property record cards for all properties attached. In the memorandum, there are criticisms of the dwelling size adjustment(s) made by the appraiser contending that they appeared to be "on the low end for newer construction." There was also a criticism of the appraiser's downward adjustments to comparables #1, #2 and #3 for condition. A question was also raised about below grade bath adjustments made to the comparables versus above grade baths.

As part of the memorandum, the author set forth percentage adjustments to assessments for the assessor's assigned quality of construction, base cost of construction and base cost of construction for a full bath versus a half bath and other amenities such as plumbing fixtures, fireplace and basement size and basement finish of the comparables when compared to the subject. The assessor's spreadsheet provided limited information on four comparable sales, two of which were located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with part two-story and part one-story dwellings of frame construction that range in size from 2,266 to 3,174 square feet of living area. The dwellings were constructed from 1996 to 2007. Features of the comparables include a full or partial basement, two of which are 75% finished. Each home has a fireplace and a garage ranging in size from 461 to 520 square feet of building area. According to the underlying property record cards, three of the comparables have central air conditioning and each home includes brick trim also. The comparables have sites ranging in size from 8,014 to 11,194 square feet of land area. These comparables sold from August to December 2009 for prices ranging

from \$495,000 to \$620,000 or from \$173 to \$218 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant. The appellant's appraiser developed the sales comparison approach to value and utilized sales that were similar to the subject in location, size, style, exterior construction, features, age and land area. In those instances where there were differences between the subject and the comparables, the appraiser made logical and consistent adjustments which were further articulated within the appraisal report. These properties considered by the appellant's appraiser also sold most proximate in time to the assessment date at issue, particularly as compared to the comparables presented by the board of review.

Furthermore, the appraised value of \$425,000 is below the market value reflected by the assessment of \$559,910. Less weight was given the comparable sales presented by the board of review due to differences from the subject in age and the dates of sale not being as proximate in time to the assessment date at issue of January 1, 2011. While the subject was originally built in 1952 and extensively remodeled in 2009, it still has a foundation that is substantially older than the four comparables presented by the board of review which were built between 1996 and 2007.

Based on this record the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: February 21, 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.