



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

APPELLANT: Dominic & Pamela Tommasone  
DOCKET NO.: 11-02195.001-R-1  
PARCEL NO.: 09-18-212-021

The parties of record before the Property Tax Appeal Board are Dominic & Pamela Tommasone, the appellants, 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: \$52,180**  
**IMPR: \$157,820**  
**TOTAL: \$210,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part two-story and part one-story dwelling of frame and masonry construction containing 4,547 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage of 1,301 square feet of building area. Additional features include an in-ground swimming pool and a catwalk. The property has a 17,325 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants' counsel waived the request for a hearing on this matter by a letter filed on October 31, 2012. The board of review previously presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted an appraisal consisting of an exterior only inspection estimating the subject property had a market value of \$630,000 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.

The appraiser did not report the in-ground pool feature of the subject property and failed to include a "rear" photograph of the subject property, although there was a caption for one in the report.

In the report, the appraiser provided information on four comparable sales located from .35 to .75 of a mile from the subject. Comparable sale #1 was noted as a foreclosure. The comparables are described as two-story or three-story dwellings of frame or frame and masonry construction that range in size from 3,108 to 4,729 square feet of living area. The dwellings range in age from 3 to 8 years old. Features of the comparables include a full basement, three of which are finished. Each home has central air conditioning, one to five fireplaces and a two-car or a three-car garage. The comparables have sites ranging in size from 12,080 to 19,800 square feet of land area. The comparables sold from September 2008 to August 2010 for prices ranging from \$557,500 to \$875,000 or from \$145.91 to \$217.77 per square foot of living area, including land. After making adjustments to the comparables for date of sale/time and/or for differences from the subject in condition, room count, dwelling size, below grade finished area, garage size and/or number of fireplaces, the appraiser estimated the comparables had adjusted prices ranging from \$616,950 to \$708,950 or from \$133.75 to \$198.50 per square foot of living area, including land. As to the foreclosure of comparable #1, the appraiser wrote, in pertinent part, that "market data indicates that buyers are not paying a discount for distressed sale properties." In addition, the appraiser noted that comparable #1 had the most influence on the final opinion of value "as it is a recent sale of a property that is similar in age, size, and condition." Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$630,000 or \$138.55 per square foot of living area, including land.

Based on this evidence, the appellants 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 \$284,950 was disclosed. The subject's assessment reflects a market value of \$859,578 or \$189.04 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 reported that the 2011 assessment of the subject property is "based on a 2010 PTAB decision of \$284,950." The Property Tax Appeal Board takes notice that 2011 was the start of a new general assessment period in DuPage County in

accordance with Section 9-215 of the Property Tax Code (35 ILCS 200/9-215). (86 Ill.Admin.Code §1910.90(i)).

The board of review also noted that the appellants' appraiser did not identify the in-ground swimming pool or catwalk features of the subject property. The board of review further wrote, "even if the appraiser did not want to place a value on them, it should have been noted in the report."

As support for the subject's assessment, the board of review submitted information on five comparable sales. A map included by the board of review depicts both parties' comparables being about equally distant from the subject property. The five comparables presented are improved with part two-story and part one-story dwellings of frame or frame and masonry construction that range in size from 2,784 to 3,467 square feet of living area. The dwellings were constructed from 2003 to 2008. Features of the comparables include a full or partial basement, two of which are partially finished. Each home also has a garage ranging in size from 440 to 751 square feet of building area. No other features of the comparable dwellings were provided in the grid analysis presented by the board of review. These comparables have sites ranging in size from 7,500 to 14,000 square feet of land area and three of the comparables have the same neighborhood code as the subject property. The five comparables sold from January 2008 to October 2011 for prices ranging from \$625,000 to \$805,000 or from \$205 to \$239 per square foot of living area, including land, rounded.

Based on this evidence and given the subject's assessment "as adjusted by the 2010 PTAB," 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 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 (3<sup>rd</sup> 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 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 appellants. The appellants' appraiser developed the sales comparison approach to value and gave most weight to the most similar comparable sale. In addition, the sales utilized by the appraiser were

similar to the subject in location, size, style, exterior construction, features, age and/or land area and included adjustments to the comparables for differences in these characteristics. Also, with the exception of comparable #4, these properties also sold proximate in time to the assessment date at issue. The appraised value of \$630,000 is below the market value reflected by the assessment of \$859,578. Less weight was given the comparable sales presented by the board of review due to differences from the subject in size and the dates of sale for several of the properties not being proximate in time to the assessment date at issue of January 1, 2011.

Based on this record, the Board finds the subject property is overvalued based on its assessment and a reduction in the subject's assessment commensurate with the appellants' 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.

*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.