FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas Lindelof
DOCKET NO.: 11-02409.001-R-1
PARCEL NO.: 03-22-219-020

The parties of record before the Property Tax Appeal Board are Thomas Lindelof, 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:	$40,730
IMPR.:	$107,770
TOTAL:	$148,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,302 square feet of living area.[1] The dwelling is 4 years old. Features of the home include a full, unfinished basement, central air conditioning, two fireplaces and a garage of 709 square feet of building area. The property is located in Elmhurst, Addison Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant

[1] The appellant asserted a dwelling size of 3,244 square feet based upon "blue prints" and in its documentary submission the board of review contended the dwelling contains 3,541 square feet, however, at hearing, an assessing official asserted a dwelling size of 3,425 square feet for the subject. As a consequence of the discussions at the hearing of this matter, after the hearing concluded the assessing officials inspected the dwelling and returned additional information in this matter reporting a dwelling size of 3,302 square feet of living area. (See Assessor's Letter dated April 2, 2014, copy of which was forwarded to the appellant on April 21, 2014).

submitted a grid analysis of four suggested comparable properties.

The four equity comparables were located within a mile of the subject and were described as two-story frame or frame and masonry dwellings that range in age from 18 to 24 years old. The dwellings range in size from 2,750 to 3,104 square feet of living area. Features include basements, central air conditioning, one or three fireplaces and a garage ranging in size from 467 to 704 square feet of building area. The comparables have improvement assessments ranging from $89,260 to $97,630 or from $31.45 to $33.80 per square foot of living area. The subject's improvement assessment is $114,990 or $34.82 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $91,270 or $27.64 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and sale prices for comparables #1 through #4. The sales occurred between September 2009 and February 2011 for prices ranging from $283,900 to $400,000 or from $101.25 to $146.45 per square foot of living area, land included. Based on this evidence, the appellant requested a total assessment reduction to $132,000 which would reflect a market value of approximately $396,000 or $119.93 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $155,720 was disclosed. The subject's assessment reflects an estimated market value of $469,744 or $142.26 per square foot of living area, land included, using the 2011 three-year median level of assessments for DuPage County of 33.15%.

As a consequence of the re-measurement of the subject dwelling and as reported in the letter of Dawn Aderholt of the Addison Township Assessor's Office (see Footnote 1), the subject's improvement assessment should be $107,770 or $32.64 per square foot of living area with a total assessment of $148,500 or a market value of $447,964 or $135.66 per square foot of living area, including land.

At the hearing, the board of review called Dawn Aderholt, Residential Division Manager for the Addison Township Assessor's Office, for testimony. She began as a State certified appraiser in 1992 and was hired by Addison Township in 1991 as a Residential Department Head.

In response to the appellant's data, the board of review noted that appellant's comparable sale #3 which sold in October 2009 for $380,000 had sold in 2006 for $654,000. Furthermore, comparable sale #4 was within a mile of the subject, but is not in a subdivision whereas the subject is in an exclusive custom-built subdivision. At hearing, the township assessor contended

that appellant's comparable #3 was a "short sale" and comparable #4 was pending a foreclosure and had condition issues.

In support of the subject's assessment and market value, the board of review presented a spreadsheet analysis of six comparable properties, where comparable #3 was the same property as appellant's comparable #1. The comparables consist of a ranch and 5, two-story masonry or frame and masonry dwellings that were built between 1992 and 1999. The dwellings range in size from 2,526 to 3,925 square feet of living area. Features include full unfinished basements, central air conditioning, one to three fireplaces and a garage ranging in size from 506 to 814 square feet of building area. These properties have improvement assessments ranging from $89,260 to $128,370 or from $32.46 to $36.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment. The board of review also reported that comparables #1 through #3 sold between November 2008 and March 2011 for prices ranging from $400,000 to $568,000 or from $144.71 to $168.25 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal to the board of review's evidence, the appellant argued that board of review comparable #1 as a ranch style dwelling differs from the subject's two-story style and should not be considered. Moreover, the appellant argued that board of review comparable #2 sold in 2008, a date more distant in time from the assessment date at issue of January 1, 2011 than the appellant's suggested comparable sales. As a final point, the appellant noted that board of review comparables #1 and #6 are both all brick dwellings as compared to the subject's frame and masonry construction.

After hearing the testimony and considering the record, 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 analysis of the record will begin with the revised assessment of the subject dwelling as reported by the township assessor's office reflecting a total assessment of $148,500 and an estimated market value of $447,964 or $135.66 per square foot of living area, including land.

The appellant contends in part that 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 (3rd Dist. 2002). The Board finds the evidence in the record does support a reduction in the subject's assessment.

As to the assessor's criticisms of two of the appellant's sales, the Board takes notice that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

> Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

> Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to assessment date at issue, January 1, 2011 and thus criticisms that sales were "pending foreclosure" and/or a "short sale" without other substantive evidence that the property was not exposed on the open market for a reasonable period of time are not valid criticisms of comparable sales.

The parties submitted a total of six comparable sales for the Board's consideration. The Board has given less weight to board of review comparable sales #1 and #2 due to differences in dwelling design and in date of sale, respectively. The Property Tax Appeal Board finds the four remaining comparable sales submitted by both parties were most similar to the subject in size, design, exterior construction and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between September 2009 and February 2011 for prices ranging from $101.25 to $145.45 per square foot of living area, including land. The subject's assessment reflects a market value of approximately $447,964 or $135.66 per square foot of living area, including land. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the assessor's revised assessment and the most comparable sales on this record, the Board finds the assessment of the subject property shall be modified as suggested by the assessor.

The appellant also contends unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear

the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment based on the assessor's change in dwelling size for the subject, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is warranted.

The assessor suggested a revised improvement assessment for the subject of $107,770 or $32.64 per square foot of living area. The parties submitted a total of nine equity comparables to support their respective positions before the Board. The Board has given reduced weight to board of review comparable #1 due to differences in design and dwelling size when comparable to the subject. The eight most similar comparables had improvement assessments that ranged from $31.45 to $32.78 per square foot of living area. The subject's revised improvement assessment as proposed by the assessor after re-measuring the dwelling of $32.64 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment as suggested to be revised by the township assessor is equitable and further a reduction in the subject's assessment is not warranted.

In conclusion, the Board finds the subject's improvement assessment should be modified as suggested by the township assessor's letter dated April 2, 2014.

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.

Chairman

Member

Member

Member

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: June 20, 2014

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.