



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

APPELLANT: Craig Pilney
DOCKET NO.: 11-02609.001-R-1
PARCEL NO.: 09-26-105-002

The parties of record before the Property Tax Appeal Board are Craig Pilney, 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: \$51,520
IMPR.: \$85,480
TOTAL: \$137,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part two-story and part one-story dwelling of frame construction with approximately 3,180 square feet of living area. The dwelling was constructed in 1961 with additions in 1986 and 2008. Features of the home include a crawl space and slab foundation, one fireplace and a two-car attached garage with 784 square feet of building area.

The property has an 18,828 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$350,000 as of May 11, 2009. The appellant indicated the appraisal was prepared for refinancing. In estimating the market value the appraiser developed the sales comparison approach using five sales of two-story dwellings that ranged in size from 2,141 to 3,536 square feet of living area. These properties sold from February 2009 to May 2009 for prices ranging from \$303,000 to \$469,000 or from \$126.41 to \$214.55 per square foot of living area, including land.

In addition, the appellant submitted information on 10 comparable sales. The comparables consisted of five 1-story dwellings, one part 1.5-story and part 1-story dwelling and four part 2-story and part 1-story dwellings that ranged in size from 1,544 to 3,281 square feet of living area. These properties sold from April 2011 to August 2012 for price ranging from \$217,500 to \$362,000 or from \$75.00 to \$217.00 per square foot of living area, including land, rounded.¹ He indicated these were homes in the area that were identified by a Realtor, Caldwell Banker.

The appellant testified the subject dwelling is getting old, is of cedar siding construction and the kitchen is from 1980. The appellant also submitted photographs depicting the back of his property that floods. He explained there is a drainage ditch that causes the flooding, which occurs every time there is a big rain. The appellant testified the flooding brings garbage and debris to his yard. The appellant also asserted the subject property is located by a busy street and that 20 cars per day use his driveway. He also asserted that the air conditioning has been disconnected and that he purchased a new unit but it has not been connected to the home. He testified this new unit has been sitting in place for about 13 years.

Based on this evidence the appellant requested the subject's assessment be reduced to \$116,660, to reflect the appraised value.

¹ The Property Tax Appeal Board used the grid analysis prepared by the Downers Grove Township Assessor's Office in summarizing these 10 comparables, which were identified as AP1 through AP10.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,000. The subject's assessment reflects a market value of \$413,273 or \$129.96 per square foot of living area, land included, when using the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

Appearing on behalf of the board of review was board member Charles Van Slyke and Chief Deputy Assessor of Downers Grove Township Joni Gaddis. In support of its contention of the correct assessment the board of review submitted evidence prepared by the Downers Grove Township Assessor's Office, which included a grid analysis of the appellant's comparable sales and five comparable sales identified by the assessor. Board of review comparable sales #1 through #4 (AS1 through AS4) are improved with part two-story and part one-story dwellings that ranged in size from 2,186 to 2,950 square feet of living area. The dwellings were constructed from 1950 to 2005. These properties sold from March 2009 to August 2010 for prices ranging from \$410,000 to \$500,000 or from \$166.10 to \$214.55 per square foot of living area, including land. Ms. Gaddis was of the opinion that her comparables #3 and #4 were the best due to age. Comparable #5 was described as a land sale that was composed of an 11,410 square foot site that sold in November 2009 for a price of \$100,000 or \$8.76 per square foot of land area.

At the hearing the board of review objected to the appraisal due the fact the appraiser was not present to be questioned. The board of review also questioned the adjustments made to the sales by the appraiser. The board of review did prepare a grid analysis of the comparable sales in the appraisal and agreed the raw sales information in the appraisal was correct. The Board overruled the objection to the appraisal finding it went to the weight that would be given the data.

Ms. Gaddis also explained the subject property received an assessment reduction from the board of review in 2011 from \$165,060 to \$137,000. Subsequently the subject's assessment was reduced in 2012 and 2013 due to the application of equalization factors of .9390 and .9569, respectively.

Conclusion of Law

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. 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.

The Board finds the best evidence of market value to be appellant's comparable sales AP1, AP2, AP3, AP5 and AP6 and board of review comparable sales AS1 through AS3 as set forth on the grid prepared by the Downers Grove Township Assessor's Office. These comparables were most similar to the subject in style and sold most proximate in time to the assessment date at issue. These properties had varying degrees of similarity to the subject in terms of size, age and features. These comparables sold from August 2009 to April 2012 for prices ranging from \$217,500 to \$500,000 or from \$74.59 to \$200.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$413,273 or \$129.96 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The subject's assessment reflects a market value below five of the comparables on a square foot basis and is below the mean and median sales prices of the comparables on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The Property Tax Appeal Board gave less weight to the remaining sales because they either differed from the subject in style or did not sell as close to the assessment date at issue as the best comparables found herein. The Board gave less weight to the appellant's appraisal due to the fact the appraiser was not present at the hearing, the effective date of the report was 19 months prior to the assessment date at issue and the comparable sales used in the report were dated relative to the assessment date at issue.

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.



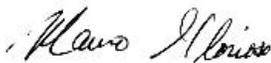
Chairman



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: May 21, 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.