



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

APPELLANT: Robert Zwartz
DOCKET NO.: 11-03244.001-R-1
PARCEL NO.: 09-23-204-040

The parties of record before the Property Tax Appeal Board are Robert Zwartz, 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: \$103,190
IMPR.: \$99,690
TOTAL: \$202,880

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 single family dwelling of frame and brick exterior construction that contains approximately 2,853 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 648 square feet of building area. The property has a 61,020 square foot or a 1.4 acre site and is located in Willowbrook, Downers Grove Township, Lake 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 a grid analysis using

three comparable sales improved with part two-story and part one-story dwellings that ranged in size from 2,988 to 3,275 square feet of living area. These properties were constructed from 1977 to 1987. Each was described as having a basement with finished area, central air conditioning, one or two fireplaces and attached garages with either 462 or 506 square feet of building area. The comparables had sites ranging in size from 11,050 to 13,000 square feet. The sales occurred from October 2008 to December 2010 for prices ranging from \$450,000 to \$480,000 or from \$141.98 to \$160.64 per square foot of living area, including land. The appellant testified these comparables were located between one-tenth and one-half mile from the subject property in a huge cookie-cutter development across the street from his development.

The appellant also submitted an appraisal prepared by Henry Lepore, a certified residential real estate appraiser, estimating the subject property had a market value of \$550,000 as of February 15, 2012. (Marked as Appellant's Exhibit #2). The appraiser was not present at the hearing. The appellant testified he had asked the appraiser to be present but the appraiser declined to do so unless the appellant agreed to change the fee structure.

The purpose of the appraisal was for refinancing. The client and intended user was identified as Integra Mortgage Corporation.

In estimating the market value of the property the appraiser developed the cost approach estimating the subject property had an indicated value of \$551,200 with \$200,000 being attributed to the site value.

Under the sales comparison approach the appraiser used three sales and two listings. One comparable was improved with a ranch style dwelling and four were improved with part two-story and part-one story dwellings that ranged in size from 2,490 to 3,320 square feet of living area. The dwellings ranged in age from 11 to 33 years old. Each comparable had a basement with finished area, central air conditioning, one fireplace and a two or three-car garage. The properties were located in Willowbrook and had sites ranging in size from 10,270 to 20,664 square feet of land area. Comparables #1 through #3 sold from September 2011 to January 2012 for prices ranging from \$510,000 to \$585,000 or from \$179.90 to \$233.91 per square foot of living area, including land. Comparables #4 and #5 had list prices of \$539,900 and \$649,999 or \$194.91 and \$195.78 per square foot of living area, including land, respectively.

At the hearing the appellant testified that if a reduction in the subject's assessment is given, the reduction should be made to the land assessment. He explained that when he moved to the neighborhood 30 years ago the neighborhood was composed of normal housing or custom built homes but now the custom built homes in the neighborhood have become mammoth or "McMansions." He

indicated a major bone of contention was the neighborhoods used to select the comparables.

The appellant also argued that the subject's extra land added little value compared to the comparable sales he used. He contends that even though the subject has more land it is not buildable and is just more work. He explained that adjacent to the back of his property is a dead strip of property called 67th Street, which has never been completed or improved on. He asserted there is a utility line and a fuel pipeline buried under 67th Street. He asserted that 67th Street and the scrub wood at the back of his property detracts from the value of the land. At the hearing the appellant submitted a copy of a plat map depicting the subject's site. (Marked as Appellant's Exhibit #3.)

With respect to the appraisal the appellant testified he did not assist in preparing the report and did not assist in selecting the comparable sales. He agreed that appraisal comparable #2, as a ranch style home, was not a good comparable and could be stricken. The appellant did not know how the appraiser arrived at a site value of \$200,000.

The appellant requested the subject's total assessment be reduced to \$183,333 to reflect the appraised value with the primary adjustment being made to the land assessment.

The board of review objected to the appraisal due to the fact the appraiser was not present at the hearing to be cross-examined. The Property Tax Appeal Board sustains the objection in part as it relates to the conclusion of value contained in the report. The Board, however, will consider the comparable sales in the report, due in part to the fact the board of review submitted evidence prepared by the township assessor's office demonstrating these properties sold.

During cross-examination the appellant indicated the subject property has a larger lot that would support a larger home than what is currently there. He testified that on one side of his property is a 15,000 square foot home and on the other side is an 18,000 to 20,000 square foot home.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,880. The subject's assessment reflects a market value of \$612,006 or \$214.51 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

The evidence submitted by the board of review included a grid analysis of the appellant's and the appellant's appraiser's comparable sales as well as a grid analysis of four additional sales identified by the Downers Grove Township Assessor's Office. At the hearing Joni Gaddis, Chief Deputy Assessor for Downers Grove Township, was called as a witness.

Ms. Gaddis identified four comparables sales improved with part two-story and part one-story dwellings that ranged in size from 2,394 to 3,072 square feet of living area and are of frame or frame and brick construction. The comparables were built in 1984 or 1986. Each property was located in Willowbrook. Each comparable had a partial unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 440 to 506 square feet. These properties had sites that ranged in size from 11,263 to 12,438 square feet. The sales occurred from February 2009 to September 2010 for prices ranging from \$567,500 to \$595,000 or from \$193.68 to \$244.36 per square foot of living area, including land. She explained that none of the sales were located in the subject's neighborhood as none had occurred during this time frame for homes similar to the subject. Ms. Gaddis testified the subject is located in an area where homes are torn down and "McMansions" are constructed. She was of the opinion sales #3 and #4 had dwellings similar to the subject but had smaller lots than the subject property.

Ms. Gaddis also testified that land in the jurisdiction was assessed on an adjusted front foot basis. The subject site had 197 adjusted front feet and was assessed at \$524 per adjusted front foot. The grid of the appellant's comparables prepared by Ms. Gaddis showed the assessed values per adjusted front foot ranged from \$546 to \$1,465. The grid also disclosed appraisal comparable listings #4 and #5 sold in November 2012 and July 2012 for prices of \$464,250 and \$580,000 or for \$179 and \$173 per square foot of living area, land included, rounded.

The deputy assessor also provided aerial photographs depicting the subject's neighborhood with the larger lots and the comparables' neighborhoods depicting smaller lots.

Ms. Gaddis also testified that when the land assessment is established a depth factor is used which takes into consideration that the rear portion of the site does not carry as much value as the front portion.

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 comparable sales #2 and #3 on the grid prepared by the appellant, comparable sales #1 and #3 in the appellant's appraisal and the comparables provided by the board of review. These comparables

were improved with homes relatively similar to the subject in size, style, features and age. These also sold most proximate in time to the assessment date at issue. The primary difference between the comparables and the subject was in the land size. The comparables had sites ranging in size from 11,050 to 23,438 square feet of land while the subject property had a site with 61,020 square feet of land area.¹ These comparables sold for prices ranging from \$450,000 to \$595,000 or from \$141.98 to \$244.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$612,006 or \$214.51 per square foot of living area, land included, which is within the range established by the best comparable sales in the record on a square foot basis. The Board recognizes the subject's overall value is above the range established by the comparables but finds this is justified based on the subject's superior land size. The Board gave no weight to the conclusion of value contained in the appraisal due to the fact the appraiser was not present to testify and be cross-examined, the report was prepared for refinancing, the client and intended user of the report was identified as someone other than the appellant, and the effective date of the report was 13 months after the assessment date at issue. The Board gave no weight to appraisal sale #2 due to style and no weight to the remaining sales due to their dates of sale. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

¹ The land size range was taken from data on the grid sheets submitted by the board of review.

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.



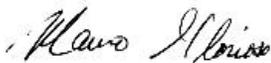
Chairman



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.