



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

APPELLANT: Gregory Livingston
DOCKET NO.: 11-03463.001-R-1
PARCEL NO.: 05-11-114-002

The parties of record before the Property Tax Appeal Board are Gregory Livingston, 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: \$24,443
IMPR.: \$159,132
TOTAL: \$183,575

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 is improved with a two-story dwelling of frame construction containing 2,825 square feet of living area. The dwelling was constructed in 1981. Features of the home include a full basement that is 75% finished, central air conditioning, a fireplace and a two-car garage. The property

has a 9,673 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$450,000 as of January 1, 2010. The appraisal was prepared by Joseph Vega, a State of Illinois Certified Residential Real Estate Appraiser at the time the report was executed on September 21, 2010.² Based on this evidence, the appellant requested a total assessment of \$140,000 which would reflect a market value of approximately \$420,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,575. The subject's assessment reflects a market value of \$553,771 or \$196.03 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.

As to the appellant's appraisal report, the board of review noted that sale comparable #1 was located in a different neighborhood than the subject, has 1.5 bathrooms less than the subject, and has a partial basement. Similarly, sale comparable #2 in the appraisal report is not located in the subject's neighborhood and this property was foreclosed in 2009 with the seller being a financial institution. This property also has one less bathroom than the subject. Finally, sale #3 from the appraisal report is not located in the subject's neighborhood and the dwelling is 52 years older than the subject home. There are also differences in bathrooms and basement area. No remarks were made concerning comparable sale #4 in the appraisal report.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that sold between March 2008 and June 2010 for prices ranging from \$588,000 to \$713,500 or from \$219.08 to \$247.06 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

¹ The appellant also marked "assessment equity" as a basis of the appeal in Section 2d, but provided no assessment data for consideration.

² The Illinois Department of Financial & Professional Regulation suspended the appraisal license, 556-001972, of Mr. Vega on September 26, 2011. Thereafter his appraisal license was revoked on December 14, 2011. (See <https://www.idfpr.com/LicenseLookUp/disc.asp>).

In rebuttal, the appellant submitted several additional comparable properties.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the additional comparables submitted by the appellant in conjunction with his rebuttal argument.

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 Property Tax Appeal Board finds that the parties submitted a total of seven comparable sales to support their respective positions before the Board. These sales occurred between March 2008 and June 2010. The Board has given reduced weight to appraisal comparable sale #4 and board of review comparable sale A which occurred in April 2009 and March 2008, respectively, as these sales were least proximate in time to the valuation date at issue of January 1, 2011. The Board also gave reduced weight to appraisal sale #3 as the dwelling was older than the subject home. Finally, the Board has given reduced weight to the value conclusion contained in the appellant's appraisal report as the date of value was January 1, 2010, a year prior to the valuation date at issue, and also due to the fact that the appraiser has subsequently lost his appraisal license.

The Board finds the best evidence of market value to be the appraisal sales #1 and #2 along with board of review comparable sales B and C. The Board finds that these four comparables sold between September 2009 and June 2010 for prices ranging from \$454,000 to \$713,500 or from \$141.13 to \$247.06 per square foot

of living area, including land. The subject's assessment reflects a market value of \$553,771 or \$196.03 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and appears to be well-supported. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

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: September 19, 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.