



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

APPELLANT: Justin Fierz  
DOCKET NO.: 11-03691.001-R-1  
PARCEL NO.: 06-13-202-007

The parties of record before the Property Tax Appeal Board are Justin Fierz, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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: \$67,230  
IMPR: \$179,740  
TOTAL: \$246,970**

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 initial dispute between the parties to this appeal concerns the dwelling size of the subject home. The appellant's appraiser included a schematic drawing and reported a dwelling size of 3,911 square feet of living area. The board of review submitted a memorandum from Judy Woldman of the York Township

Assessor's Office who reported a dwelling size for the subject of 4,477 square feet of living area. The board of review did not provide a copy of the subject's property record card or any schematic drawing to support the subject's stated dwelling size. Given the evidence presented, the Board finds that the appellant and his appraiser presented the best evidence of the subject's dwelling size as 3,911 square feet of living area.

The subject property consists of a two-story dwelling of stone, Dryvit and brick exterior construction with 3,911 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached two-car garage.<sup>1</sup> The property has an approximately 9,379 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends 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 \$745,000 or \$190.49 per square foot of living area, including land, as of January 1, 2011. The appraisal was prepared for the appellant for "estimation of value for tax purposes." The subject is identified as an owner-occupied dwelling.

The appraiser performed both the sales comparison and cost approach to value analyses. For the sales comparison approach, the appraiser examined four properties that were located within .74 of a mile from the subject property. The comparables consist of two-story brick, brick and frame or brick and stone homes that were 4 to 11 years old. The dwellings range in size from 3,615 to 4,000 square feet of living area and feature finished basements, central air conditioning and a two-car or a three-car garage. Three of the comparables have one or two fireplaces. The properties sold between June and October 2010 for prices ranging from \$705,000 to \$785,000 or from \$185.53 to \$202.86 per square foot of living area, including land. The appraiser made adjustments to the comparables for date of sale/time and for differences from the subject in lot size, quality of construction, age, dwelling size, basement finish and/or other amenities. The adjustment process resulted in adjusted sales prices ranging from \$718,800 to \$755,750 or from \$186.89 to \$200.15 per square foot of living area, including land.

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<sup>1</sup> The board of review also described the subject garage as a three-car structure despite the photograph of the dwelling that clearly depicts two garage doors.

Under the cost approach the appraiser estimated the subject had a site value of \$150,000. The appraiser estimated the replacement cost new of the improvements to be \$690,116 based on local contractors and the Marshall & Swift cost services combined with the appraiser's experience. The appraiser estimated physical depreciation based on the age/life method to be \$43,132 and external obsolescence "due to the general poor economic conditions and the slow down in the housing market" to be \$97,048 resulting in a depreciated improvement value of \$549,936. The appraiser also estimated the site improvements had a value of \$35,000. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$734,900, rounded, under the cost approach to value.

Based on this evidence, the appellant requested an assessment reduction reflective of the appraised value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$308,320. The subject's assessment reflects a market value of \$930,075 or \$237.81 per square foot of living area, land included, based upon a dwelling size of 3,911 square feet 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 board of review submitted a memorandum from the York Township Assessor's Office contending in pertinent part that the appraisal's four comparable sales range in size from 3,434 to 3,776 square feet of living area. There are no property record cards or other substantive evidence to support this assertion. Based on the unadjusted sale prices of the comparables in the appraisal report, the assessor contends that the subject based on a dwelling size of 4,477 square feet is well within the range of these sales.

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis with information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwelling of frame or frame and masonry construction that were built in 2005 or 2007. The homes range in size from 3,577 to 3,944 square feet of living area and feature basements and a two-car garage as set forth in the grid. The parcels contain either 7,260 or 7,500 square feet of land area. No other

characteristics of the comparables were provided. The properties sold between August 2010 and April 2011 for prices ranging from \$760,000 to \$820,000 or from \$207.91 to \$217.21 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 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 submitted by the appellant with an estimated market value of \$745,000 as of January 1, 2011. The appraiser presented comparable sales that were located in close proximity to the subject and were similar in size and features to the subject with logical and consistent adjustments to the comparables for differences from the subject.

In contrast, the board of review failed to refute the assertions of the appellant's appraiser with substantive evidence regarding dwelling sizes of the appraisal comparables and failed to support the description of the subject dwelling in living area square footage and garage size by not providing the property record card as required by the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Furthermore, the board of review comparable sales lacked details of the features and/or amenities of these comparables as compared to the subject. Although these comparables presented by the board of review were similar to the subject in dwelling size based upon the determination that the subject contains 3,911 square feet, the Board finds that despite the size similarity these comparables, without additional descriptive characteristics, fail to support the subject's estimated market value as reflected by the subject's assessment.

The subject's assessment reflects a market value of \$930,075 or \$237.81 per square foot of living area, including land, which is

above the appraised value and also above the range of the comparable sales presented by the board of review in support of the subject's assessment given the subject's dwelling size of 3,911 square feet both in overall value and on a per-square-foot basis. Given this record, the Board finds the subject property had a market value of \$745,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

*Mario M. Lino*

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 21, 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.