



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

APPELLANT: Stanley Hebda
DOCKET NO.: 11-03934.001-R-1
PARCEL NO.: 07-08-101-018

The parties of record before the Property Tax Appeal Board are Stanley Hebda, 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: \$40,640
IMPR: \$112,420
TOTAL: \$153,060

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 two-story dwelling of frame construction with 2,476 square feet of living area. The dwelling was constructed in 1935. Features of the home include a full unfinished basement, central air conditioning, a

fireplace and a two-car garage.¹ The subject property also features four individual barn buildings with a total of 4,822 square feet of building area. The subject parcel is an 81,115 square foot corner site on a busy street located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal and marked both recent sale and comparable sales as the bases of the appeal. As to the recent sale data, in Section IV of the appeal petition the appellant reported the property was purchased in June 2004 for \$600,000 from an unrelated party. The property reportedly was not advertised for sale prior to the transaction.

In addition, the appellant provided four comparable sales in the grid analysis which properties were the same sales that were outlined in the attached "Comparative Assessment Analysis" prepared by Roger Blomgren of Coldwell Banker Commercial NRT. The Realtor opined a suggested marketing price for the subject property of \$315,000 after adjusting the comparable sales and reported "a suggested market range of \$325,000 to \$350,000." The four comparables submitted by the appellant sold between June and September 2011 for prices ranging from \$255,500 to \$480,000 or from \$117.31 to \$222.99 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$115,000 based upon the land and improvement assessment requests that were made. The total assessment would reflect a market value of approximately \$345,000 or \$139.34 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,060. The subject's assessment reflects a market value of \$461,719 or \$186.48 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 board of review submitted a memorandum and data gathered by the Naperville Township Assessor's Office. In the memorandum,

¹ The description of the subject has been taken from the property record card; the appellant in Section III of the appeal petition reported no central air conditioning and no fireplace, but in the grid analysis reported central air conditioning. The property record card includes both features of air conditioning and a fireplace.

the assessor noted that, except for one property, the appellant's comparables were not located in Naperville Township. In addition, the assessor noted that the sales all occurred after January 1, 2011 and "are beyond the January 1 assessment date." The assessor also stated, "Given the overall complexity of the subject property (acreage, out buildings [sic], unincorporated and proximity to tollway as examples) there are few comparable sales in Naperville Township." The appellant's suggested comparables are in incorporated Naperville on smaller residential sites and lack outbuildings according to the assessor.

In support of its contention of the correct assessment, the township assessor provided information on three comparable sales which are "unincorporated" and located within Naperville Township. As part of the memorandum, the assessor noted that comparables #1 and #2 have "acreage type sites" and sale #1 also has a large outbuilding. The comparables sold between November 2009 and August 2010 for prices ranging from \$360,000 to \$530,000 or from \$147.82 to \$210.31 per square foot of living area, including land.

The township assessor also presented data to establish assessment equity with regard to the improvement and assessment equity with regard to the subject's land assessment. Given the appellant's market value argument, this evidence is not responsive to the pending appeal and will not be further discussed.

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

In written rebuttal, the appellant contended that the outbuildings on the subject property can be considered "tear downs" and have no value. To support this contention, the appellant submitted four color photographs, each of which depicts a close-up view of a deteriorated condition of rotted/missing wood. The photographs fail to indicate if these are various views of one building or views of multiple buildings. Next, the appellant noted that the board of review's submission did not make any adjustments for differences between the subject and comparable properties.

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 has given little weight to the adjustment analysis presented by a Realtor on behalf of the appellant. There is no indication in the submission that the Realtor is a licensed appraiser in the State of Illinois and, moreover, the adjustments in the data were for number of bedrooms, full baths, half baths, a \$5,000 upward adjustment for lots that were less than $\frac{1}{4}$ acre as compared to the subject 1.86-acre parcel, age and/or an adjustment for exterior construction. Based upon these adjustments, the Realtor opined adjusted sale prices ranging from \$247,000 to \$462,500. The Board has also given little weight to appellant's comparables #2 and #3 as each home is substantially smaller than the subject dwelling.

The Board finds none of the suggested comparables are particularly similar to the subject parcel of 1.86-acres. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #4 along with board of review comparable sales #1 through #3. These five most similar comparables sold between November 2009 and July 2011 for prices ranging from \$255,500 to \$530,000 or from \$117.31 to \$221.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$461,719 or \$186.48 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well supported given the subject's substantial land area as compared to the comparables. 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.



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: December 19, 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.