



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

APPELLANT: Alexander Cooperman
DOCKET NO.: 11-04770.001-R-1
PARCEL NO.: 08-21-103-009

The parties of record before the Property Tax Appeal Board are Alexander Cooperman, the appellant, 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: \$51,200
IMPR: \$67,150
TOTAL: \$118,350

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 approximately 3,000 square feet of living area.¹ The dwelling was constructed in 1977. Features of the

¹ The appellant submitted two appraisal reports with dwelling sizes for the subject of 2,980 and 3,011 square feet, respectively. Each appraiser included a schematic drawing to support their respective dwelling size

home include a full finished basement, central air conditioning, three fireplaces and a two-car garage. The property has a 9,197 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two appraisal reports along with a letter and three photographs of the driveway and sidewalk with an assertion that the "concrete pavement is badly sagged and cracked beyond normal wear and tear, which further reduces the property fair market value." Gilbert J. Ziola prepared an appraisal report estimating the subject property had a market value of \$365,000 as of June 17, 2010 (hereinafter Appraisal #1) and Christopher Braun prepared an appraisal report estimating the subject property had a market value of \$357,000 as of November 16, 2010 (hereinafter Appraisal #2).

Based on the foregoing evidence and argument, the appellant requested a total assessment of \$120,330 which would reflect a market value of approximately \$360,990.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,390. The subject's assessment reflects a market value of \$414,449 or \$138.15 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.

In response to the appeal, the board of review noted that both appraisal reports were prepared for refinance transactions with the applicable mortgage company being the "client." The rights appraised in each report were fee simple.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales where comparables #1 and #2 were presented as comparable #2 in Appraisal #1 and Appraisal #2, respectively.

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

conclusions. The assessing officials reported a dwelling size of 3,003 square feet for the subject, but failed to provide a copy of the subject's property record card or any other substantive documentation to support the stated size.

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.

Neither of the appellant's appraisers reported any structural deficiencies or raised any concerns regarding the concrete driveway and/or sidewalk of the subject property or any other condition issues contrary to the appellant's assertion in his letter. Both appraisers characterized the subject as being in "average" condition. The record contains no market evidence to support the appellant's claim regarding a purported loss in value, if such loss exists, due to the condition of the concrete driveway and/or sidewalk. Besides his theory that these conditions make a difference in the marketplace, the Board finds appellant provided no information to support what that lower value should be based on his argument; a mere theory and claim of reduced value by the appellant without more is insufficient evidence of an impact on market value. Thus, the Board finds appellant failed to present any substantive evidence indicating the subject's market value was impacted by the condition of the concrete driveway and/or sidewalk. The Property Tax Appeal Board recognizes the appellant's premise that the subject's value may be affected due to the aforementioned issues, however, without credible market evidence showing the subject's assessment is not reflective of fair market value due to these conditions, the appellant has failed to show the subject's property assessment should be revised due to these matters.

The Board has given little weight to board of review comparables #3 and #4 as these properties sold in 2009, which dates are more remote in time to the valuation date at issue of January 1, 2011 and thus are less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be appellant's Appraisal #2 with an opinion of value of \$357,000 as of November 2010, a date approximately two months before the valuation date at issue. Upon examining Appraisal #2, the Board finds the comparables were similar to the subject in varying

degrees and sold between June 2010 and October 2010 or were active listings at the time of the report. The Board has given reduced weight to Appraisal #1 as the sales included several that occurred in 2009 and thus the dates of sale were more remote to the valuation date at issue.

The subject's assessment reflects a market value of \$414,449 or \$138.15 per square foot of living area, including land, which is above the appraised value in Appraisal #2. The Board finds the subject property had a market value of \$357,000 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. Cuit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: February 20, 2015

A. ...

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.