



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

APPELLANT: Albert La Valle
DOCKET NO.: 11-03144.001-R-1
PARCEL NO.: 09-11-114-011

The parties of record before the Property Tax Appeal Board are Albert La Valle, the appellant, by attorney Panagiota Fortsas of Elliott & Associates, P.C. in Des Plaines; 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: \$90,070
IMPR: \$350,590
TOTAL: \$440,660

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 part two-story, part one-story and part 2.5-story single family dwelling of frame and brick construction with 4,520 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement that is finished, central air conditioning,

three fireplaces and a three-car attached garage. The property is located in Clarendon Hills, Downers Grove Township, DuPage County.¹

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Michael R. Berg estimating the subject property had a market value of \$1,075,000 as of December 31, 2010, using the cost approach to value and the sales comparison approach to value. Berg was called as a witness.

Berg is an Illinois licensed appraiser and a licensed broker. He has been a licensed appraiser for approximately 10 years. Berg testified he has an associate real estate trainee appraiser license, the lowest designation. Berg is a staff appraiser with Adams Valuation Corporation. The witness has appraised residential, commercial and industrial properties.

Berg inspected the subject property September 9, 2011. He testified the subject is located on the eastern border of Clarendon Hills near Kingery Highway/Route 83 and ½ block from the railroad. Berg testified that properties along Kingery Highway are exposed to noise due to traffic. The subject is approximately one block from Kingery Highway and the appraiser explained that traffic noise can be heard outside of the home but not inside the home.

With respect to the yard, Berg testified the home was pushed to the back of the lot, meaning it is on the corner with a bigger front and side lot but a small back yard.

In estimating the market value of the subject property under the cost approach the appraiser first estimated the value of the land to be \$25.00 per square foot of land area or \$380,000. The appraiser referenced three land sales in the report as support for his estimate of land value. The appellant's appraiser estimated the reproduction cost new of the improvements to be \$818,908 using Marshall & Swift's Residential Cost Handbook. He described the quality rating of the subject as good. Physical depreciation was estimated to be 9% of reproduction cost new or \$73,702 using an effective age of 5 years and an economic life of 55 years. Deducting depreciation resulted in a depreciated cost of the improvements of \$745,206. The value of the site

¹ The appraiser indicated the subject property had 15,221 square feet of land area while the board of review evidence indicated the subject had 13,963 square feet of land area.

improvements was estimated to be \$8,000. Adding the components resulted in an estimated value under the cost approach of \$1,133,206.

The appraiser developed the sales comparison approach using three comparable sales that were located in Clarendon Hills. The appraiser described the comparables as being improved with one two-story dwelling and two three-story dwellings that ranged in size from 3,857 to 4,693 square feet of living area. The comparable dwellings were either 4 or 7 years old. The subject property was described as being average+ condition, with average functional utility and average upgrades. The comparables were described as being in average+ condition, average+ functional utility and having average to excellent upgrades. Each comparable had a full basement with finished area, central air conditioning, a two or three-car garage and from 1 to 4 fireplaces. The sales occurred from September 2009 to December 2010 for prices ranging from \$1,055,000 to \$1,225,000 or from \$229.35 to \$317.60 per square foot of living area, including land. In the report and during the hearing the appraiser described the adjustments to the comparables for time of sale, differences from the subject dwelling and location, which was set forth as functionally utility. The appraiser arrived at adjusted prices ranging from \$1,068,400 to \$1,184,000. Based on these sales, giving most weight to sales #1 and #2, the appraiser arrived at an estimate of value under the sales comparison approach of \$1,075,000.

In arriving at his conclusion of value the appraiser gave most weight to the sales comparison approach.

Under cross-examination the appraiser indicated the subject and the comparables had average locations. He also explained that he did not adjust the comparables for differences in site because when people purchase a home the yard is not one of the biggest factors unless there is a considerable difference. The appraiser acknowledged he did not discuss the noise issue due to location near Kingery Highway and the metra railroad tracks in the report. He also agreed he made no adjustments for external obsolescence in the cost approach, which is usually for location issues. He also explained that the adjustment to the comparables for functional utility was based on the subject's land with a minimal backyard and did not relate to the structure. He made no location adjustment to the comparables and no adjustment to the comparables for land size.

As an alternative argument the appellant contends assessment inequity with respect to the improvement assessment. Attached to the appellant's petition was a grid analysis in support of the appellant's assessment inequity argument in which the appellant identified six comparables, three of which were the comparable sales contained in the appellant's appraisal. The comparables were described as being improved with part two-story and part one-story or part two-story, part three-story and part one-story dwellings that ranged in size from 3,857 to 4,735 square feet of living area. The dwellings were constructed from 1992 to 2007. These properties had improvement assessments ranging from \$271,880 to \$355,610 or from \$64.47 to \$75.29 per square foot of living area.

The grid also included what were described as the Assessor Comparables that were improved with two part two-story and part one-story dwellings and two part two-story, part three-story and part one-story dwellings that ranged in size from 3,595 to 4,674 square feet of living area. The dwellings were built from 2005 to 2009. These properties had improvement assessments ranging from \$279,710 to \$367,260 or from \$72.69 to \$80.00 per square foot of living area.

Also submitted by the appellant was a separate grid analysis of the subject and eight comparable properties. The comparables had improvement assessments ranging from \$271,810 to \$367,420 or from \$70.67 to \$87.34 per square foot of living area. The subject has an improvement assessment \$350,590 or \$77.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$440,660. The subject's assessment reflects a market value of \$1,329,291 or \$294.09 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 subject had a land assessment of \$90,070 and an improvement assessment of \$350,590 or \$77.56 per square foot of living area. Appearing before the Property Tax Appeal Board on behalf of the board of review were board member Charles Van Slyke and the Chief Deputy Assessor of Downers Grove Township, Joni Gaddis.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales. Comparables #1 through #5 were improved with two part two-story and part one-story single family dwellings and three part two-

story, part three-story and part one-story dwellings of frame or brick construction that ranged in size from 3,595 to 4,674 square feet of living area. The dwellings were constructed from 2005 to 2009. Each property had a full or partial finished basement, central air conditioning, one to four fireplaces and a garage that ranged in size from 480 to 694 square feet of building area. These properties were located in Clarendon Hills and had sites ranging in size from 9,525 to 17,100 square feet of land area. The sales occurred from June 2008 to August 2010 for prices ranging from \$1,205,000 to \$1,700,000 or from \$293.08 to \$363.71 per square foot of living area, including land. During the hearing Ms. Gaddis acknowledged that sales #4 and #5 occurred in June 2008 and June 2009 and that most reliance was placed on sales #1 through #3.

Board of review comparables #1 through #5 had improvement assessments ranging from \$279,710 to \$367,260 or from \$68.06 to \$80.00 per square foot of living area.

Gaddis also explained that board of review comparable sales #6 and #7 were considered land sales. These two comparables had 9,060 and 18,269 square feet of land area, respectively. At the time of sale the comparables were improved with single family dwellings that were razed following the transactions. The sales occurred in January 2011 for prices of \$320,000 and \$480,000 or for \$35.32 and \$26.27 per square foot of land area, respectively.

Gaddis testified that appraisal sale #2 was located near Ogden Avenue and "two doors down from a huge commercial complex" and across from a golf course. She also testified that appellant's appraisal comparable sales #2 and #3 were located north of Chicago Avenue in different assessment neighborhoods. The subject property is located south of Chicago Avenue.

Also submitted by the board of review was a narrative indicating that assessments for properties within the same neighborhood code are calculated using the same cost manual and market driven cost modifiers. The narrative also set forth the various adjustments for different classes, different exteriors and different amenities. Using these variables the adjusted building assessments were calculated for the comparables submitted by the parties. Included with the board of review submission were copies of the property record cards for six of the appellant's comparables and the comparables used by the board of review as well as copies of maps noting the location of the subject and the comparables submitted by the parties.

The board of review requested confirmation of the subject's assessment.

Under cross-examination Gaddis agreed that she was not an appraiser and that the sales used were not adjusted. Gaddis testified that the sales were verified using the PTAX-203 form (Illinois Real Estate Transfer Declaration) from the Recorder's Office, which is referenced on the property record card. The PTAX-203 forms were not submitted.

She agreed that the neighborhood code was determined by the assessor's office, which may differ from what another person would determine the neighborhood to be. Gaddis was also questioned about the data reported on the property record cards and acknowledged the disclaimer on the bottom of the cards with respect to the accuracy of the data.

Gaddis also agreed that sales #1 and #2 were located closer to Prospect Park than the subject property.

Gaddis agreed that the assessment ratio for comparable sale #3, comparing the sale price to the assessment, was approximately 24%. She also agreed this comparable had a total assessment less than the subject. Gaddis also agreed that comparable sale #2 had a total assessment less than the subject property.

Conclusion of Law

The appellant contends in part 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 appraisal comparable sale #2 and board or review sales #1 through #3. These comparables were improved similar styled dwellings as the subject property and sold most proximate in time to the assessment date at issue. The comparables ranged in size from 3,595 to 4,693 square feet of living area and were constructed from 2005 to 2009. The sales occurred from January

2010 to December 2010 for prices ranging from \$1,205,000 to \$1,700,000 or from \$241.42 to \$363.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,329,291 or \$294.09 per square foot of living area, land included, which is within the range established by the best comparable sales in the record. In reviewing these most similar sales the Board finds the subject's assessment reflects a value below three of the four comparables on a square foot basis, which would seem to account for the location issues and lot functional utility, if any. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

As an alternative argument the appellant contends assessment inequity with respect to the improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the record contains information on six comparables identified by the appellant and five comparables identified by the board of review that had varying degrees of similarity to the subject property. These properties had improvement assessments that ranged from \$66.29 to \$80.00 per square foot of living area. The subject's improvement assessment of \$77.56 per square foot of living area falls within the range established by these comparables.

The appellant also submitted a separate analysis of the subject and eight comparable properties. The comparables had improvement assessments ranging from \$271,810 to \$367,420 or from \$70.67 to \$87.34 per square foot of living area. The subject has an improvement assessment \$350,590 or \$77.56 per square foot of living area, which is within the range of the comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its

general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

In summary, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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. 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.