



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

APPELLANT: Dominic Imburgia
DOCKET NO.: 11-05794.001-R-1
PARCEL NO.: 07-13-304-015

The parties of record before the Property Tax Appeal Board are Dominic Imburgia, the appellant, by attorney Larry C. Jurgens of Sanchez, Daniels & Hoffman, in Chicago, 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: \$103,410
IMPR: \$410,420
TOTAL: \$513,830**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this 2011 appeal from a 2010 assessment decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 single family dwelling of frame and masonry exterior construction which

contains 6,392 square feet of living area.¹ The dwelling was built in 2005. Features of the home include a full basement with finished area, central air conditioning, three fireplaces² and an attached three-car garage. The property has a 13,530 square foot site and is located in Naperville, Naperville 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 \$1,550,000 as of January 1, 2010. Based on this evidence, the appellant requested an assessment of \$516,670 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 \$569,850. The subject's assessment reflects a market value of \$1,719,005 or \$268.93 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 the valuation date of the appellant's appraisal report was one year prior to the assessment date at issue of January 1, 2011. The township assessor prepared a memorandum that was submitted contending that three of the five comparable properties in the appellant's appraisal report are located in Lisle Township and the assessor was unable to confirm the sales of comparables #4 and #5 in the report. The dwelling sizes stated in the appraisal report for two of the comparables differ from the dwelling sizes in the assessor's records. Furthermore, the assessor contends that the downward adjustment for location on a cul-de-sac for comparable #3 was inappropriate by the appraiser as the property is not on a cul-de-sac. The assessor provided no copies of the property record cards to support the purported dwelling size discrepancy and did not provide any documentation,

¹ The appellant's appraiser reported a dwelling size of 6,392 square feet for the subject home with four-pages of schematic drawings and calculations to support the size conclusion; in the addendum, the appraiser noted the assessor's data included vaulted areas in the main foyer and an open area below at the rear staircase which the appraiser excluded. The assessing officials reported a dwelling size for the subject of 6,651 square feet of living area supported by a schematic drawing with exterior measurements. The Board finds that that appellant presented the best evidence of the subject's dwelling size.

² The assessing officials report only two fireplaces for the subject dwelling, whereas the appellant's appraiser reported three fireplaces.

such as aerial photographs, to support the contention that comparable #3 was not on a cul-de-sac. Based on these "and other significant items, in our opinion" according to the assessor makes the appraisal unreliable for market value purposes.

In support of its contention of the correct assessment the board of review submitted data on three equity comparables and information on six comparable sales of properties located in the same neighborhood code assigned by the assessor as the subject property. The submission of equity data in response to the appellant's overvaluation argument is not responsive and will not be addressed further. The assessor also asserted that the subject dwelling is one of the larger homes in the neighborhood and "comparables of that size are limited."

Based on this evidence and argument, 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 \$1,550,000 as of January 1, 2010. The appraiser reported having chosen the best available comparables which "reflected similarities to the subject in size, style, design and appeal, location, age, condition, etc." All of the comparables were located in the city of Naperville and some exceeded a one-mile radius from the subject to "find properties of comparable size, age, quality, etc." However, the appraiser contended the comparables were all comparable to the subject's area, including taxing authorities and school district. The appraiser also reported that dwelling size data for the comparables were obtained from the township assessor's office. The five comparables utilized by the appraiser range in size from 5,248 to 6,575 square feet of living area and were 1 to 5 years old. The comparables sold between September 2009 and

December 2009 for prices ranging from \$1,260,000 to \$1,706,250 or from \$220.59 to \$309.72 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences in lot size, quality of construction, room count, dwelling size and/or other amenities when compared to the subject. This analysis resulted in adjusted sales prices ranging from \$1,419,000 to \$1,750,550. The appraiser also utilized the cost approach to value and arrived at an estimated value for the subject of \$1,633,351.

The Property Tax Appeal Board has given no weight to board of review comparable sale #5 due to its date of sale having been in August 2008, a date most remote in time to the valuation date at issue of January 1, 2011. The Board has also given little weight to four of the board of review comparable sales since the dwellings were significantly smaller in dwelling size, ranging from 3,862 to 5,218 square feet of living area, as compared to the subject dwelling of 6,392 square feet. Board of review comparable sale #4 was relatively similar to the subject in dwelling size, but was newer, consists of a raw, unadjusted sale price and sold in February 2009, a date more remote in time to the assessment date when compared to the five adjusted comparable sales presented in the appellant's appraisal report.

The subject's assessment reflects a market value of \$1,719,005 or \$268.93 per square foot of living area, including land, which is above the appraised value of \$1,550,000. The Board finds the subject property had a market value of \$1,550,000 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: February 20, 2015

A. Portol

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.