



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

APPELLANT: Michael Shoffner  
DOCKET NO.: 11-06035.001-R-1  
PARCEL NO.: 03-19-404-020

The parties of record before the Property Tax Appeal Board are Michael Shoffner, 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:** \$ 36,000  
**IMPR.:** \$ 52,290  
**TOTAL:** \$ 88,290

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a prior decision of the Property Tax Appeal Board pursuant to section 16-185 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 1-story dwelling of brick and cedar construction with 1,654 square feet of living area. The dwelling was constructed in 1972. Features of the home include a crawl space foundation, central air conditioning, a fireplace

and a 2-car garage. The property has a 10,332 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by the appellant and information on four comparable sales. The appraisal, prepared by the appellant who is a certified residential appraiser, indicated an estimated value for the subject of \$220,000 as of January 1, 2011. The four comparable sales were reported as being sold from February 2009 to April 2010 and sold for prices ranging from \$248,000 to \$305,000 or from \$153.80 to \$202.52 per square foot of living area, including land.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,290. The subject's assessment reflects a market value of \$266,335 or \$161.02 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales. The four comparable sales sold from October 2009 to October 2010 for prices ranging from \$195,000 to \$290,000 or from \$175.20 to \$200.69 per square foot of living area, including land.

#### **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 gave no weight to the final estimate of value indicated by the appellant's appraisal. The Board finds the appraisal was not prepared in conformance with the Uniform Standards of Professional Appraisal Practice (USPAP), which

---

<sup>1</sup> The board of review reported different sale dates regarding the appellant's comparables.

states in relevant part "[a]n appraiser must perform assignments with impartiality, objectivity, and independence, and without accommodation of personal interests." Because the appellant has a personal interest in the property being appraised, the Board gives this document and its final opinion of value no weight in this decision.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #2, #3 and #4. These most similar comparables sold for prices ranging from \$237,500 to \$305,000 or from \$190.30 to \$202.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$266,335 or \$161.02 per square foot of living area, land included, which is within the range established by the best comparable sales in this record on a sales price basis and below the established range on a per square foot basis.

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



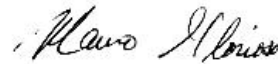
\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Acting Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Acting 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 20, 2015



\_\_\_\_\_  
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.