



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

APPELLANT: Nicholas Ciotola
DOCKET NO.: 12-03560.001-R-1
PARCEL NO.: 09-28-207-027

The parties of record before the Property Tax Appeal Board are Nicholas Ciotola, 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: \$42,740
IMPR.: \$50,560
TOTAL: \$93,300**

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 2012 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 brick and frame construction with 3,168 square feet of living area.¹

¹ The appellant's appraiser reported a dwelling size of 3,168 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 3,030 square feet of living area with a schematic drawing. The Board finds the slight size dispute is not relevant to determining the

The dwelling was constructed in 1969 with a second story addition added in 2003. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 400 square foot garage. The property has a 15,768 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board claiming land and building overvaluation as the basis of the appeal. In support of this argument, the appellant called as his witness Lauritz C. Olson. Olson is a Certified General Real Estate Appraiser licensed in Illinois. Olson testified that he has been an appraiser for 36 year.

Olson testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2012. Olson provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on two of the three traditional approaches to value. The appraisal report conveys an estimated market value of \$280,000 as of January 1, 2012.

Under the cost approach Olson estimated the subject had a site value of \$100,000.² The report indicated the appraiser estimated the replacement cost new of the improvements to be \$348,640 using cost manuals supplemented by the appraiser's knowledge of the local market. The appraiser estimated the subject had an effective age of 25 years and a total economic life of 75 years. Using the age-life method, physical depreciation was \$116,213 and external obsolescence was \$52,272. The appraiser calculated the depreciated cost of the building improvements to be \$180,155. The appraiser then added \$8,000 for site improvements and the land value of \$100,000 to arrive at an estimated value under the cost approach of \$288,200.

Under the sales comparison approach to value, the appraiser utilized five suggested sales and one listing located in Darien from .02 to .26 of a mile from the subject. The appraiser stated that four of the five sales and the listing are a "Regency Model" like the subject. Regency models are known for their "mansard roofs". The dwellings were described as two-story dwellings of brick and frame exterior construction. The

correct assessment of the subject property based on the evidence in the record.

² The appraisal states "although supporting data has not been included in this report, the appraiser has relied on personal knowledge of the local market."

subject was described as being in average condition like comparables #3 through #6. Comparable #1 was described as fair condition and comparable #3 was described in good condition. Comparables #1 through #5 have a crawl space foundation and comparable #6 has a partial unfinished basement. Comparables #1, #2 and #6 have a fireplace. All the comparables have central air conditioning and two-car garages. The dwellings are from 37 to 43 years old. The dwellings range in size from 2,430 to 3,170 square feet of living area and are situated on lots that range in size from 9,566 to 15,190 square feet of land area. The comparables sold/listed from March 2010 to January 2012 for prices ranging from \$257,000 to \$327,000 or from \$81.48 to \$131.28 per square foot of living area including land.

Olson testified that he made adjustments to the comparables for differences when compared to the subject for land area, condition, living area, foundation, fireplace, and "new kitchen and bath". Olson testified that the adjustment amounts were calculated based on matched paired sales since sales of the "Regency Model" were available. The adjustments resulted in adjusted sale prices ranging from \$276,500 to \$291,500 or from \$87.79 to \$116.05 per square foot of living area including land. Olson also testified he placed most weight on comparable sale #1 even though it was sold "as is". Olson testified that comparable #1 was most similar to the subject and sold in November 2011 for \$258,300 or \$81.48 per square foot of living area including land. Comparable #1 had an adjusted sale price of \$278,300 or \$87.79 per square foot of living area including land. Based on the adjusted sale prices, Olson estimated the subject property had a fair market value of \$280,000 or \$88.38 per square foot of living area including land under the sales comparison approach.

Under cross-examination, Olson reiterated his adjustments for site and gross living area were based on paired sales analysis. Olson testified the property condition was determined from Multiple Listing Service sheets. When questioned about the "condition" for comparables #1 and #2, Olson responded comparable #1 was listed in 'as is' condition and comparable #2 was listed as "updated with new kitchen and baths" which differ from the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,580. The subject's assessment reflects a market value of \$361,885 or \$114.23 per square foot of living area, land included, when using the 2012 three year average median level of

assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted the subject's property record card, a location map and a grid analysis of both the appellants and assessor's comparables along with property record cards supplied by the Downers Grove assessor's office.

The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. Gaddis testified that the assessor's office submitted information on three unadjusted comparables sales. Two of the comparables are located in the same neighborhood as the subject property. Comparables #2 and #3 were also used by the appellant's appraiser. The comparables were improved with part two-story and part one-story single family dwellings that ranged in size from 2,004 to 2,518 square feet of living area. The dwellings were of frame or brick and frame exterior construction and were built from 1968 to 1972. The comparables do not have a basement.³ Each comparable has a garage ranging in size from 440 to 484 square feet of building area. One comparable has a fireplace. These properties had sites ranging in size from 10,889 to 15,004 square feet of land area. The comparables sold from March 2010 to November 2010 for prices ranging from \$245,000 to \$327,000 or from \$109.92 to \$129.87 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Gaddis was questioned on why some of the assessments were not reflective of their sale price. Gaddis responded "there were probably issues with the sale that were in question and the law does not allow us to chase a sale". Gaddis also testified that she had not seen the interiors of the subject property or any of the comparables.

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,

³ The property record cards submitted shows there is no basement, but does not distinguish between crawl space foundation or concrete slab foundation.

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 the subject's market value to be the appraisal submitted by the appellant for \$280,000. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$361,885, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$280,000 as of the assessment date at issue. The Board gave less weight to board of review unadjusted comparables based on their smaller dwelling sizes when compared to the subject. In addition the sales are dated and occurred from March 2010 to November 2010, which is less indicative of fair market value as of the subject's January 1, 2012 assessment date. Since market value has been established the 2012 three year average median level of assessments for DuPage County of 33.32% 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. 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.