



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

APPELLANT: Michael Shoffner
DOCKET NO.: 12-03959.001-R-1
PARCEL NO.: 03-30-100-003

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 in this matter, 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: \$33,480
IMPR.: \$63,870
TOTAL: \$97,350

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 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 split-level style dwelling of brick and frame exterior construction with 2,059 square feet of living area.¹ The dwelling was constructed in 1959. Features of the home include a crawl-space foundation, a one-car built-in garage and a two-car detached garage. The property has a 20,000 square foot site and is located in Addison, Addison Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property prepared by himself. The appellant,

¹ The subject property is a tri-level design, but the township assessor noted that the subject is valued as a two-story dwelling which has a lower rate. The appellant's appraiser reported a dwelling size of 2,094 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 2,059 square feet of living area, with a schematic drawing to support the contention. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

Michael Shoffner, is a Certified Residential Appraiser in Illinois. The appraisal report conveys an estimated market value for the subject property of \$230,000 as of January 1, 2012 using the sales comparison approach to value.

Shoffner testified that the subject property has functional obsolescence. There was an addition added to the third level, but you have to walk through the bedroom on the second level to reach the third level. Shoffner testified that this property being a split level does not have a lower level with finished area. It is a garage. Shoffner testified that he spent approximately \$44,000 renovating the subject property including the kitchen and bathrooms. Shoffner testified that the subject does not have a good location because it is located on a four lane highway and across the street from a commercial nursery.

Under the sales comparison approach to value, the appraiser utilized five comparable sales located in Addison. The comparables are located from .32 to .78 of a mile from the subject. The comparable sales consist of one, one-story, one, two-story or three, split-level style dwellings of frame and brick exterior construction that contain from 1,625 to 2,268 square feet of living area. The dwellings are from 32 to 51 years old. Each of the five comparables has a basement with one comparable having a 75% finished basement. The three split-levels also have a 100% finished lower-level. Each of the comparables has a garage ranging in size from 451 to 1,180 square feet of building area. Four comparables have central air conditioning. Two comparables have one or two fireplaces. The comparables sold from June 2009 to December 2010 for prices ranging from \$217,000 to \$300,000 or from \$95.68 to \$178.46 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in date of sale, location, site size, quality of construction, age, condition, rooms above grade, room count, gross living area, basement and finish, functional utility, garage/carport, porch/patio/deck, basement bath, fireplaces, fence and modernization. Based on the adjusted comparable sales, the appraiser concluded the subject had a fair market value of \$230,000 as of January 1, 2012.

The appellant also submitted five comparable sales on the comparable sales grid analysis. These are the same comparables that are in the appellant's appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,350. The subject's assessment reflects a market value of \$292,167 or \$141.90 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. Representing the board of review was Board Chairman Anthony Bonavolonta. Bonavolonta called Addison Township Residential Division Manager Dawn Aderholt as a witness. Aderholt prepared the evidence submitted on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. Aderholt testified that the comparables are improved with one, two-story and four split-level style dwellings of brick or brick and frame exterior construction and were built from 1964 to 1972. Two comparables have a basement with one comparable having a 75% finished basement. Each of the four split-levels have a 75% or 90% finished lower-level.

Four comparables have central air conditioning and one comparable has a fireplace. Each comparable has an attached garage ranging in size from 471 to 516 square feet of building area. The dwellings range from 1,404 to 1,915 square feet of living area and have sites ranging in size from 8,400 to 23,410 square feet of land area. The comparables sold from November 2009 to September 2011 for prices ranging from \$238,500 to \$350,000 or from \$151.81 to \$192.97 per square foot of living area, including land. The board of review requested the assessment be confirmed.

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 appellant submitted an appraisal report estimating the subject property had a fair market value of \$230,000 as of January 1, 2012. The board of review offered five comparable sales.

Initially the Board finds the appellant submitted an appraisal of the subject property which he prepared. The Board finds the fact that the appellant is also the appraiser creates a conflict in that the appellant has a present interest in the property and a direct pecuniary interest in the outcome of the appeal proceeding if the assessment is reduced. The Board finds the appellant is acting as both an advocate for an assessment reduction and a purported expert who is to provide an unbiased opinion of market value as of the assessment date at issue. Due to this conflict, the Board finds that the appellant's estimate of value as contained in the appraisal is given little weight. The Board, however, will examine the raw sales data submitted by the parties in determining the correct assessment of the subject property.

The parties' submitted 10 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables along with the board of review comparables #1, #2 and #5. These sales occurred from June 2009 to December 2010, which is less indicative of fair market value as of the subject's January 1, 2012 assessment date. The Board finds the best evidence of market value to be the board of review comparable sales #3 and #4. These comparables have varying degrees of similarity in land size, age, dwelling size and features. These comparables sold proximate in time to the assessment date at issue for prices of \$301,230 and \$265,000 or \$192.97 and \$168.68 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$292,167 or \$141.90 per square foot of living area, including land, which is below the best comparable sales in the record. 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



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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 23, 2016



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.