



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

APPELLANT: Joseph Savio  
DOCKET NO.: 13-02659.001-R-1  
PARCEL NO.: 01-04-207-028

The parties of record before the Property Tax Appeal Board are Joseph Savio, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. in Chicago, 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:       \$33,370**  
**IMPR:       \$94,480**  
**TOTAL:      \$127,850**

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 2013 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 frame and brick exterior construction with 2,960 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full partially finished basement, central air conditioning, a fireplace and an attached three-car garage. The

property has an approximately 22,926 square foot site and is located in Bartlett, Wayne 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 \$290,000 as of January 1, 2013.

The appraiser described the subject as a "Georgian" dwelling and analyzed three sales of "Georgian" or "Tudor" dwellings located from 1.61 to 2.57-miles from the subject property. The homes range in size from 2,650 to 2,750 square feet of above-grade living area. Each of the comparables has an unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The sales occurred between June 2012 and August 2013 for prices ranging from \$270,000 to \$287,000 or from \$98.18 to \$104.44 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject in condition, dwelling size, basement finish, functional utility and/or garage size, the appraiser set forth adjusted sales prices for these comparables ranging from \$283,000 to \$295,500.

Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,850. The subject's assessment reflects a market value of \$383,703 or \$129.63 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response, the board of review submitted a memorandum from the township assessor who asserted that the appellant's appraiser presented "selectively low sales." The comparables in the appraisal are not comparable to the subject with sales #2 and #3 being inferior quality tract homes in neighborhoods dissimilar to the subject's neighborhood. Moreover, the assessor contended that sale #1 in the appraisal was located 1.6-miles from the subject and comparable sales #2 and #3 were each over 2-miles from the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales, two of which are located in adjoining

neighborhoods to the subject's neighborhood and four of the comparables are within 1/3 of a mile of subject; only comparable #5 was 1.6-miles from the subject. These comparable two-story frame and masonry dwellings were built between 1989 and 2003. The homes range in size from 3,072 to 3,699 square feet of above-grade living area and each has a basement, one of which has finished area. The dwellings have central air conditioning, one or two fireplaces and a three-car garage. The comparables sold between June 2011 and February 2013 for prices ranging from \$475,000 to \$502,200 or from \$135.68 to \$163.09 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended the response of the board of review consisted of five unadjusted raw sales without sufficient analysis as compared to the appellant's appraisal report. The appellant also asserted that the board of review's evidence is biased in that it was not prepared by an independent objective individual, but instead was prepared to support the board of review's assessment. The appellant also submitted a letter from the appellant's appraiser to address specific criticisms of the appraisal report which were raised.

The appellant's appraiser asserted the selected comparable sales in the appraisal were located in Bartlett, were two-story, nine room four bedroom and 2.5-bathroom dwellings with "similar features and are of similar size and utility." The appraiser also asserted that "it did not appear" that the comparable sales were located in inferior areas as compared to the subject.

As to the board of review's comparable sales, the appraiser asserted that board of review sale #2 has a superior location on a pond and has an in-ground heated pool, built-in grill and outdoor fireplace which are superior amenities. Furthermore, board of review sale #3 has a stone fireplace in the master suite and the property is adjacent to a conservation area which would be deemed to be superior compared to the subject. Additionally, board of review sale #5 has an in-ground pool that would require a negative adjustment. The appraiser asserted that board of review sale #1 is adjacent to a pond with water rights and forest preserves along with a three-season gazebo and heated garage amenity which are superior to the subject. Lastly, the appraiser contended that board of review sale #4 which occurred in June 2011 was "an older sale" given the availability of more recent sales.

**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 has given reduced weight to the value conclusion and the comparable sales presented in the appellant's appraisal report. The Board finds that the comparables are generally distant from the subject dwelling and are inferior to the subject in size, inferior by lacking basement finish and are each older than the subject dwelling. Moreover, the Board finds that the photographs of the subject and comparables in the appellant's appraisal report depict suggested comparable dwellings that appear inferior to the subject dwelling which would further support their lower values than the subject dwelling.

The Board also finds that the board of review's comparable sales are mostly superior to the subject dwelling in location being near to ponds and/or conservation areas, having in-ground swimming pools and/or other amenities that are not features of the subject property as reported by the appellant in rebuttal.

Having examined the eight comparable sales presented by both parties, the Board has given reduced weight to appraisal sales #2 and #3 as these properties are most distant from the subject dwelling. The Board has also given reduced weight to board of review comparable #2 which is described as a part two-story and part one-story dwelling which differs in design from the subject dwelling. The Board also has given reduced weight to board of review sale #4 which occurred in June 2011, a date more distant in time from the valuation date of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be the appraisal sale #1 submitted by the appellant along with board of review comparable sales #1, #3 and #5. These four most similar comparables range in dwelling size from 2,748 to 3,699 square

feet of living area and sold between June 2012 and February 2013 for prices ranging from \$287,000 to \$502,200 or from \$104.44 to \$156.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$383,703 or \$129.63 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and appears to be justified when giving due consideration to differences in age, size, basement finish and/or features that differ from the subject property. After considering adjustments and the differences in the best suggested comparables when compared to the subject property, 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.

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Chairman



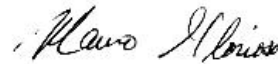
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DISSENTING: \_\_\_\_\_

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



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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.