



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

APPELLANT: Douglas Andrews
DOCKET NO.: 13-03284.001-R-1
PARCEL NO.: 08-16-312-024

The parties of record before the Property Tax Appeal Board are Douglas Andrews, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC 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: \$50,680
IMPR: \$147,870
TOTAL: \$198,550

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) contesting 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 is improved with a two-story contemporary style dwelling of Dryvit exterior construction with a clay tile roof containing 3,583 square feet of living area.¹ The dwelling

¹ The Property Tax Appeal Board finds the best evidence of size to be contained in the appellant's appraisal which contained a schematic diagram with dimensions and calculations.

was constructed in 1995. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and an attached three-car garage with 686 square feet of building area. The property has a 12,345 square foot site and is located in Lisle, Lisle 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 \$480,000 as of February 25, 2014. The appraisal was prepared by Anthony G. DiSalvo, Certified Residential Real Estate Appraiser. The client was identified as JP Morgan Chase Bank, NA and the assignment type was a refinance transaction.

In estimating the market value of the subject property the appraiser developed the cost approach to value and the sales comparison approach to value. Using the cost approach the appraiser arrived at an estimated value of \$484,000.

In developing the sales comparison approach the appraiser used three comparable sales and two listings. The comparables were described as being improved with three contemporary style dwellings and two colonial style dwellings that ranged in size from 2,791 to 4,113 square feet of living area. The dwellings ranged in age from 19 to 31 years old. Each comparable had a basement with three being finished, central air conditioning and a three-car garage. Four of the comparables each had one fireplace. One comparable had a swimming pool. Comparables #1 through #3 sold from May 2013 to August 2013 for prices ranging from \$410,000 to \$515,000 or from \$125.21 to \$150.47 per square foot of living area, including land. Comparables #4 and #5 had list prices of \$464,900 and \$550,000 or for \$130.59 and \$153.67 per square foot of living area, including land, respectively. The appraiser made adjustments to the comparables for differences from the subject property and the fact two were listings to arrive at adjusted prices ranging from \$470,340 to \$492,780. Based on this analysis the appraiser estimated the subject property had an estimated value under the sales comparison approach of \$480,000.

In reconciling the two approaches the appraiser gave most weight to the sales comparison approach to value. The appellant requested the subject's assessment be reduced to \$160,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of

\$198,550. The subject's assessment reflects a market value of \$595,888 or \$166.31 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 support of its contention of the correct assessment the board of review submitted evidence provided by the township assessor that included four comparable sales improved with two-story style dwellings that ranged in size from 3,235 to 3,752 square feet of living area. The dwellings were constructed from 1992 to 1996. Each comparable had a basement with one being finished; central air conditioning; 1, 2 or 4 fireplaces; and a garage ranging in size from 670 to 735 square feet of building area. The comparables sold from March 2012 to August 2013 for prices ranging from \$504,000 to \$650,000 or from \$155.80 to \$173.24 per square foot of living area, including land.

The assessors submission also included a grid analysis of the comparables contained in the appellant's appraisal and noted the neighborhood code of the appellant's appraisal comparables and the assessor's comparables. The assessor also provided a map depicting the location of the comparables used by the parties in relation to the subject property.

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 finds the best evidence of market value to be appraisal comparable sales #2 and #3 and the comparable sales submitted by the board of review. These comparables were all relatively similar to the subject in location, age, style, size and features. These properties sold from March 2012 to August 2013 for prices ranging from \$500,000 to \$650,000 or from \$125.21 to \$173.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$595,888 or \$166.31 per square foot of living area, including

land, which is within the range established by the best comparable sales in the record. Less weight was given the conclusion of value contained in the appraisal as the effective date was greater than one year after the assessment date at issue. Furthermore, appraisal comparable sale #1 was significantly smaller than the subject dwelling and appraisal comparables #4 and #5 were listings not actual sales. 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

K. L. Fan

Mark Albino

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: December 18, 2015

A. Proctor

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.