



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

APPELLANT: Matthew Barnes
DOCKET NO.: 13-03304.001-R-1
PARCEL NO.: 09-13-303-003

The parties of record before the Property Tax Appeal Board are Matthew Barnes, the appellant, by attorneys Michael Elliott and Melissa Whitley, of Elliott & Associates, P.C. in Des Plaines; 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: \$148,430
IMPR.: \$330,930
TOTAL: \$479,360

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 part two-story, part three-story and part one-story dwelling of brick exterior construction with 6,508 square feet of living area.¹ The dwelling was constructed in 2003. Features of the home include a full finished basement, central air conditioning, four fireplaces and a three-car garage containing 943 square feet of building area. The property has a 37,440 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel claiming overvaluation as the basis of the appeal. In support of this argument, the appellant called as her witness Edward T. Pavlica Jr. Pavlica is employed by the Real Valuation Group, LLC and is a

¹The appraisal indicated the subject dwelling had, 6,508 square feet of living area while the board of review indicated the dwelling had 6,371 square feet of living area. The Board finds the best evidence of size to be the appellant's appraisal as it had the better schematic diagram and calculations of the dwelling size.

Certified Residential Real Estate Appraiser licensed in Illinois. Pavlica testified that he has been licensed 20 years. Pavlica was qualified and accepted as an expert witness without objection.

Pavlica testified that he inspected the interior and exterior of the subject property and prepared an appraisal of the subject. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2013. Pavlica provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the cost approach to value and the sales comparison approach to value. The appraisal report conveys an estimated market value of \$1,175,000 as of January 1, 2013.

Pavlica testified that the market had decreased from January 1, 2010 to January 1, 2013 by approximately 13%.

Under the cost approach the appraiser estimated the subject had a site value of \$433,700. The cost new of the improvements was estimated to be \$918,184 using the Marshall and Swift Residential Cost Handbook. Physical depreciation was estimated to be \$183,636 using the age/life method. Deducting physical depreciation resulted in a depreciated improvement value of \$734,548. Adding \$10,000 for the site improvements, the estimated land value and the depreciated improvement value resulted in an estimated value under the cost approach of \$1,178,200.

In developing the sales comparison approach to value the appraiser used seven comparable sales improved with part two-story, part one-story or part two-story, part one-story and part three-story dwellings that ranged in size from 4,390 to 6,282 square feet of living area. The comparables ranged in age from 1 to 23 years old. The comparables were described as having a basement with finished area and two comparables have a walk-out basement. Each comparable has central air conditioning, one to five fireplaces and a three-car or four-car garage. The comparables have sites ranging in size from 20,665 to 42,006 square feet of land area. The comparables sold from November 2010 to November 2012 for prices ranging from \$995,000 to \$1,200,000 or from \$183.06 to \$259.40 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject and arrived at adjusted prices ranging from \$1,113,800 to \$1,237,400. Based on these sales the appraiser estimated the subject property had an estimated market value under the sales comparison approach of \$1,175,000 or \$180.55 per square foot of living area, including land.

In reconciling the two approaches to value the appraiser gave most credence to the sales comparison approach and estimated the subject property had a market value of \$1,175,000 as of January 1, 2013. The appellant requested that the subject's assessment be reduced.

Under cross-examination, Pavlica testified that he did not make adjustments to the comparables for the date of sale, although he testified that the market had decreased from 2010 to 2013 by approximately 13%. Pavlica testified that he did not recall if the comparables that he used were three-story like the subject. Pavlica testified that the age adjustment of \$1,000 per year was based on his experience. Pavlica testified that the adjustment for a full bath was \$7,500 and \$3,750 for a half bath. Pavlica acknowledge that the adjustment for baths for his comparable #3 was incorrect. Pavlica was also questioned about the bathroom adjustments for the rest of his comparables with no response.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$479,360. The subject's assessment reflects a market value of \$1,438,655 or \$221.06 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.

Representing the board of review was member Charles Van Slyke. The board of review submitted a narrative report which was prepared by Downers Grove Chief Deputy Assessor Joni Gaddis. Van Slyke called Gaddis as a witness. Gaddis testified that she has the Certified Illinois Assessing Officer (CIAO) designation and is in good standing. Gaddis stated that she has been employed in the assessment field for approximately 30+ years. Gaddis detailed the appellant's comparables and provided four additional sale comparables along with copies of the property record cards and a location map for all the comparables used by the parties.

Gaddis testified that the appraiser's comparables #1 through #3 are located 2 to 3 miles from the subject property and were built from 1993 to 1997. Gaddis testified that the appraiser's comparable #4 was originally built in 1988 and is 1,981 square feet smaller than the subject. Gaddis also testified that the appraiser's comparable #6 is the only comparable with a three-story section.

In support of the overvaluation argument, the board of review submitted a narrative report detailing both parties' comparables which was prepared by Gaddis. Comparable #4 is a vacant land sale. Gaddis testified that the suggested comparables are located in the same neighborhood as the subject property. Gaddis testified that her comparables are slightly superior with a 1.9 construction class and the subject has a 1.8 construction class. Comparables #1 through #3 are described as being improved with part two-story, part one-story and part three-story or part two-story, part three-story and part one-story single family dwellings that ranged in size from 5,926 to 6,749 square feet of living area. The dwellings were of brick construction and were built from 2003 to 2007. The comparables have a full or partial basement with finished area, central air conditioning, one to five fireplaces and garages ranging from 726 to 1,146 square feet of building area. The comparables have sites ranging from 23,685 to 33,250 square feet of land area. Comparables #1 through #3 sold from May 2011 to March 2012 for prices ranging from \$1,700,000 to \$2,300,000 or from \$251.89 to \$372.47 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

Under cross examination, Gaddis testified that there were no adjustments made to the board of review comparables. Gaddis acknowledged that the appraiser's comparables #1, #2 #3, #5 and #7 were reduced by the assessor based on their sale. Gaddis testified that the board of review's comparable #2 was originally on the market from 2008 to 2011 and the owner was the realtor, even though the PTAX 203 was marked that the property was not advertised on the open market.

In written rebuttal, the appellant addressed the comparables submitted by the board of review. The appellant argued that the sales submitted by the board of review were unadjusted. The appellant reported that comparable #2 was not listed for sale on the open market. The appellant contends that comparable #1 is superior in quality construction and has a larger garage.

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.

In this appeal, the appellant submitted an appraisal estimating the subject property had a market value of \$1,175,000 as of January 1, 2013. The appellants' appraisal witness relied on seven suggested sales in estimating the market value of the subject property. The board of review provided three comparable improved sales in support of the subject's assessment. After reviewing the data and considering the testimony, the Board finds the appellants' valuation witness was neither credible nor persuasive. First, the appraiser testified that the real estate market had declined approximately 13% from January 2010 to January 2013 but made no adjustments to his comparable sale dates that sold from 2010 to 2012. Second, the appraiser made incorrect adjustments for bathrooms on six of the seven comparables based on his testimony that the adjustment for a full bath was \$7,500 and \$3,750 for a half bath. Third, the appraiser testified that the adjustments were based on his experience. These unsupported arguments and mathematical errors are problematic and undermined the value conclusion. However, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board finds eleven comparable sales were submitted by both parties in support of their respective positions. The Board gave no weight to board of review comparable #4 based on this comparable being comprised of vacant land when the subject is an improved property. The Board gave less weight to the appellant's appraisal comparables #2, #4 and #7 along with board of review comparables #2 and #3. These sales occurred from November 2010 to December 2011, which are dated and less indicative of fair market value as of the subject's January 1, 2013 assessment date. The Board gave less weight to the appellant's appraisal comparables #5 and #6 due to their considerably smaller dwelling size when compared to the subject. The Board finds the appellant's appraisal comparable sales #1 and #3 along with the board of review comparable sale #1 are more similar to the subject in design, size, and features. Due to these similarities the Board gave these comparables more weight. These most similar properties sold from March 2012 to November 2012 for prices ranging from \$1,125,000 to \$2,300,000 or from \$183.06 to \$372.47 per square foot of living area including land. The subject's assessment reflects a market value of \$1,438,655 or \$221.06 per square foot of living area including land, which falls within the range established by the most similar comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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: January 27, 2017



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.