



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

APPELLANT: Linda Adcock
DOCKET NO.: 13-03306.001-R-1
PARCEL NO.: 07-34-104-019

The parties of record before the Property Tax Appeal Board are Linda Adcock, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$62,100
IMPR: \$147,820
TOTAL: \$209,920

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 single family dwelling of brick and frame construction with 4,494 square feet of living area. The dwelling was constructed in 1991. Features of the dwelling include a partial basement that is partially finished, central air conditioning, one fireplace and an attached two-car garage. Other features on the property include

an in-ground swimming pool and a detached hangar with 2,565 square feet of building area. The property has a 45,512 square foot site and is located in Naperville, Naperville 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 \$630,000 as of January 1, 2013. The appraisal was prepared by Ursula Slotwinski, Associate Real Estate Trainee Appraiser, and Michael Hobbs, Certified Residential Real Estate Appraiser. The sales comparison approach to value was developed in estimating the market value of the subject property. The sales comparison approach included three comparable sales improved with two-story dwellings that ranged in size from 3,661 to 4,261 square feet of living area. The dwellings were 22 and 24 years old. Each comparable had a full basement with two being finished, central air conditioning and a three-car garage. The comparables had sites ranging in size from 11,955 to 43,994 square feet of land area. The comparables were located from .08 to .95 miles from the subject property. The sales occurred from July 2012 to October 2012 for prices ranging from \$554,000 to \$616,500 or from \$141.40 to \$168.40 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraisers arrived at adjusted values ranging from \$604,400 to \$633,300.

In the addendum of the report the appraisers explained the subject's subdivision has an aeronautical flavor with two flying clubs nearby. The appraisers stated the flying club air strips provide onsite storage for planes for a fee. They stated the subject's hangar is an uncommon improvement for the area due to a majority of competing houses having either a 2-car or a 3-car garage and no hangar and owners being able to keep their planes onsite at a flying club. According to the appraisers this feature did not detract from value but was found not to contribute to value either. The appraisers also indicated there was a lack of sales with an in-ground swimming pool and there did not appear to be widespread acceptance of such an improvement. The appraisers stated the pool was considered an over-improvement and suffered from functional obsolescence due to the limited seasonal use, high maintenance cost and potential liability. However, no adjustment was made due to the lack of substantive data.

Based on this evidence the appellant requested the subject's assessment be reduced to \$209,979.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,690. The subject's assessment reflects a market value of \$731,362 or \$162.74 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 information on three comparable sales selected by the township assessor. The comparables were improved with two-story single family dwellings of frame or frame and brick construction that ranged in size from 3,661 to 4,314 square feet of living area. The dwellings were constructed in 1985 and 1991. Each comparable had a basement, central air conditioning, one or two fireplaces and a 2-car, 3-car or a 4-car garage. Assessor comparable sale #3 was the same as appraisal comparable sale #3. Comparable #2, which was also used as appraisal comparable sale #2, also had a 2,304 square foot hangar. The comparables sold from July 2012 to January 2013 for prices ranging from \$602,500 to \$616,500 or from \$140.82 to \$168.39 per square foot of living area.

The board of review submission also included a grid of the appellant's appraisal comparable sales and three additional comparables that were apparently submitted by the appellant at the board of review appeal.

The board of review requested confirmation of the assessment.

The appellant submitted a rebuttal statement asserting that the board of review sales were unadjusted and further argued that board of review sales #2 and #3 support the appellant's overvaluation argument.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$731,362, which is above the appraised value of \$630,000. The Board further finds that two of the three sales identified by the township assessor were also used by the appellant's appraisers. Furthermore, one of the common comparables was reported to have a hangar and the property sold for a price of \$602,500 or \$141.40 per square foot of living area, including land. This sale supports the appraised value of \$630,000 or \$140.19 per square foot of living area, including land. The Board further finds the appraisers addressed the subject's swimming pool and concluded the pool was an over-improvement and suffered from functional obsolescence due to the limited seasonal use, high maintenance cost and potential liability. However, the appraisers made no adjustment due to the lack of substantive data. The Board finds the subject property had a market value of \$630,000 as of the assessment date at issue. Since market value has been established the 2013 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.

Chairman

K. L. Fan

Mark Morris

Member

Member

JR

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: February 19, 2016

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.