



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

APPELLANT: Michael Kavanaugh
DOCKET NO.: 13-03320.001-R-1
PARCEL NO.: 08-23-312-038

The parties of record before the Property Tax Appeal Board are Michael Kavanaugh, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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: \$ 54,240
IMPR.: \$ 131,330
TOTAL: \$ 185,570

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.

For purposes of this appeal and pursuant to Property Tax Appeal Board rule 1910.78 (86 Ill.Admin Code §1910.78), Docket No. 13-03320.001-R-1 was consolidated with Docket Nos. 11-03675.001-R-1 and 12-03504.001-R-1 for purposes of oral hearing. A separate decision will be issued for each docket number.

Findings of Fact

The subject property consists of a two-story dwelling of frame construction with 3,785 square feet of living area.¹ The dwelling was constructed in 2003. Features of the home include a full, finished basement, central air conditioning, a fireplace, an in-ground pool and a three-car garage. The property has a 13,203 square foot site and is located in Woodridge, Lisle Township, DuPage County.

Appellant's counsel appeared at hearing on behalf of the appellant contending 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 \$515,000 of October 8, 2011. The appraiser was not present at the hearing to provide direct testimony in support of the methodologies used and/or the estimated final opinion of value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,570. The subject's assessment reflects a market value of \$556,933 or \$147.14 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 six sale comparables. The sales occurred from January 2012 to September 2013 and sold for prices ranging from \$488,000 to \$620,000 or from \$153.52 to \$187.88 per square foot of living area, including land. Based on this evidence, the board of review requested an increase in the subject's assessment.²

Conclusion of Law

¹ The Board finds the best evidence of the subject's size is found on the subject's property record card and based on the testimony of the Lisle Township Deputy Township Assessor.

² Subsequent to the hearing, the appellant requested the instant appeal be withdrawn from consideration by the Property Tax Appeal Board. The board of review objected to the appellant's request. The Board found the request was untimely and upheld the objection. The request to withdraw was denied.

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 further finds the evidence herein does not warrant an increase in the subject's assessment as requested by the board of review.

The appraiser was not present at the hearing to provide direct testimony in support of the methodologies used or estimated opinion of value and was not subject to cross-examination. Based on the objection by the board of review representative, Carl Peterson, the Board finds the appraisal submitted by the appellant is hearsay, and therefore, the adjustments and estimated final opinion of value will be given no weight in this decision. The Board will consider the raw unadjusted sales data contained within the appraisal.

The Board finds the best evidence of market value to be the sale comparables submitted by the board of review. The remaining comparables were given little weight based on the date of sale being too remote in time to the assessment date at issue and/or the dissimilar size when compared to the subject. The most similar sale comparables sold from January 2012 to September 2013 for prices ranging from \$488,000 to \$620,000 or from \$153.52 to \$187.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$556,933 or \$147.14 per square foot of living area, land included, which is within the range established by the best evidence of market value in this record on a total sales price basis and below the best comparable sales on a per square foot basis.

Based on this evidence the Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued based on its assessment and a reduction in the subject's assessment is not justified nor is an increase in order based on the evidence in this record.

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: _____

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: September 18, 2015



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.