



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

APPELLANT: Richard Ecker
DOCKET NO.: 13-03549.001-R-1
PARCEL NO.: 03-15-217-016

The parties of record before the Property Tax Appeal Board are Richard Ecker, the appellant, by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:	\$12,660
IMPR.:	\$0
TOTAL:	\$12,660

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.¹

Findings of Fact

The subject property consists of 6,550 square feet of vacant land described as a single family lot that has utilities available at street. The subject property has not been cleared. The property is located in Wood Dale, Addison Township, DuPage County, Illinois.

The appellant appeared before the Property Tax Appeal Board through counsel, contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal and at hearing called as his sole witness Jacob Bartlett. Bartlett is employed by Chicagoland Residential Appraisals, Inc. and is a Certified Residential Real Estate Appraiser licensed in Illinois who prepared the appraisal. Bartlett was qualified and accepted as an expert witness without objection.

¹ A consolidated hearing was held with Docket Nos. 13-03545.001-R-1, 12-03438.001-R-1 and 12-03436.001-R-1.

Bartlett testified that he prepared an appraisal of the subject property. The purpose of the appraisal was a property tax appeal of the subject property as of January 1, 2012. Bartlett provided direct testimony regarding the appraisal methodology and final value conclusion. Bartlett testified that his final value conclusion of \$38,000 as of January 1, 2012 would be the same for January 1, 2013.

Under the sales comparison approach to value the land, the appraiser utilized seven suggested comparable land sales located in Bensenville, Addison and Wood Dale, approximately .86-of a mile to 2.56 miles from the subject property. The comparables were listed in the Multiple Listing Service and were on the market from 12 to 864 days. Five comparables utilities are "available at street," one comparable has "well and septic" and one comparable has utilities "at site." The comparables range in size from 7,020 to 20,800 square feet of land area. The comparables sold from December 2008 to April 2012 for prices ranging from \$35,000 to \$54,000 or from \$1.68 to \$7.12 per square foot of land area. The appraiser adjusted the comparables for differences when compared to the subject in size, lot cleared and utilities resulting in adjusted sales prices ranging from \$25,500 to \$45,000. Based on the adjusted sale prices, the appraiser estimated the subject property's land had an estimated fair market value of \$38,000 as of January 1, 2012.

Under cross-examination, Bartlett testified that this lot is unincorporated and based on its size is not a buildable lot. Bartlett did not remember if he checked the zoning and just recently found out the lot was unincorporated.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,310. The subject's assessment reflects a market value of \$90,966 or \$13.893 per square foot of land area, 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 Chairman Anthony Bonavolonta. Bonavolonta called Addison Township Chief Deputy Assessor Frank Marack Jr., as a witness. Marack has his Certified Illinois Assessing Officer Designation and is in good standing. Marack was qualified and accepted as an expert witness without objection.

Marack testified that the appraiser's comparable #3 the address does not match the parcel number, but the sale price is correct and comparable #5 was a fire estate sale.

In support of its contention of the correct assessment the board of review submitted information supplied by the township assessor's office on four comparable sales located in Wood Dale. Marack testified that the comparables are all incorporated. The board of review did not disclose the distance of the comparables to the subject property, if the properties were listed with the Multiple Listing Service and number of days on the market. The comparables range in size from 8,580 to 28,560 square feet of land area. The comparables sold from November 2009 to April 2012 for prices ranging from \$142,500 to \$203,000 or from \$7.11 to \$19.81 per square foot of land area.

The assessor also provided information on two equity comparables.

Under cross-examination, Marack testified that for the board of review comparable #1 the property record card shows the lot size as 78 x 110 and he does not know who filled out the transfer declaration and why they put 1.5 acres. Marack testified that he does not agree with the transfer declaration for board of review comparable #2 that there was a house on the property at the time of sale. Marack testified that he does not know anything about board of review comparable #3 not being advertised.

The Administrative Law Judge requested a copy of the PTAX-203 Illinois Real Estate Transfer Declaration for each of the comparables used by both parties and the appellant's attorney supplied the requested documents at the hearing.

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 the subject's market value to be the appraisal submitted by the appellant estimating the subject the subject had a market value of \$38,000. The Board finds the appellant's appraiser provided testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$97,119 which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$38,000 as of the assessment date at issue. The Board gave less weight to board of review unadjusted comparables based on their site size when compared to the subject. In addition the PTAX-203 Illinois Real Estate Transfer Declaration states that comparable #1 has a site size of 1.5 acres and not 8,580 square feet, comparable #2 sold as a residence and comparable #3 was not advertised for sale. The Board gave no weight to the equity comparables provided by the board of review as this evidence did not address the appellant's overvaluation argument. 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



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: March 24, 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.