



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

APPELLANT: William Doell
DOCKET NO.: 13-03892.001-R-1
PARCEL NO.: 01-34-105-013

The parties of record before the Property Tax Appeal Board are William Doell, the appellant,¹ 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: \$27,330
IMPR.: \$54,650
TOTAL: \$81,980

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 one-story dwelling of frame construction with brick trim that contains 2,160 square feet of living area. The dwelling was constructed in 1962. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a detached three-car garage of 660 square feet of building area. The property has a 34,400 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant reported the recent purchase of the subject property and submitted information on four comparable sales.

¹ Attorney Jerri K. Bush withdrew her appearance as counsel of record for the appellant by a filing dated March 18, 2016.

As to the purchase of the property, the appellant completed Section IV - Recent Sale Data of the appeal petition reporting that the subject property was purchased on March 15, 2011 for a price of \$144,000. The appellant disclosed the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service for 103 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price and date which also depicted the payment of brokers' fees; a copy of the Multiple Listing Service data sheet depicting that the property was sold as an REO/Lender Owned, Pre-Foreclosure for cash financing property that was sold "as is where is" with a marketing time of 103 days. The description further indicated the home needs paint and a new septic system; "home is in good shape." A copy of the Listing & Property History Report reflected the property was placed on the market in October 2010 with an asking price of \$184,900 followed by three price reductions to a final asking price of \$149,900 before it was sold.

The appellant also marked comparable sales as a basis of the appeal with a grid with information on four comparable sales located within 2.3-miles of the subject. The comparables consist of one-story frame, brick or frame and brick dwellings. The comparables range in size from 1,934 to 2,264 square feet of living area. Three of the comparables have full or partial basements, two of which had finished areas. Two dwellings have central air conditioning and three have one or two fireplaces in each home. The properties each have a two-car garage and sold between October 2012 and April 2013 for prices ranging from \$164,900 to \$205,000 or from \$76.56 to \$101.86 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,980. The subject's assessment reflects a market value of \$246,038 or \$113.91 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.

The board of review submitted a document entitled "Assessor's Notes for Hearing." As to the subject's sale, the memorandum argued the sale occurred two years prior to the assessment date, the property was a bank-owned foreclosed property, in as-is condition and reportedly needed paint and a new septic system. "We would be willing to inspect the property to determine whether the condition warrants any assessment reduction. As the property appears to be occupied by a tenant, it is assumed that the property is in habitable condition with a working septic system."

As to the comparable sales, the memorandum asserted the appellant provided "three selectively low sales comparables." The sales were purportedly reiterated in a grid analysis, but only comparables #3 and #4 presented by the appellant to the Property Tax Appeal Board were reflected in the data. As to appellant's comparable #3 the memorandum noted the home was older and in the subject's neighborhood with a smaller basement and comparable #4 was a foreclosure sold in as-is condition.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales "in unincorporated neighborhoods like the subject" where comparable #3 was the same property as appellant's comparable #3 that had been described as an older home. The comparables consist of one-story frame or brick dwellings, four of which have brick, stone or stone and brick trim, that were built between 1947 and 1991. The homes range in size from 1,784 to 2,422 square feet of living area. Six of the comparables have basements, four of which have finished areas. All of the comparables have central air conditioning and one or two fireplaces. Each comparable also has a two-car or a three-car garage. The properties sold between April 2011 and March 2013 for prices ranging from \$197,000 to \$320,000 or from \$101.86 to \$133.23 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, former counsel for the appellant argued, in part, that the board of review's comments did not address solely the evidence presented before the Property Tax Appeal Board. Furthermore, counsel noted that compulsory sales consisting of foreclosures are appropriate for consideration in revising and correcting assessments as provided in the Property Tax Code. (35 ILCS 200/16-55(b) & 16-183) As to the subject's condition and need for a new septic system at the time of sale, former counsel contends that in accordance with Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) maintenance and repairs to a structure shall not increase the assessed valuation unless the change increases the square footage, materially alters the character and condition of the structure, goes beyond merely prolonging the life of the existing structure or used materials that were greater in value than the replacement value of the materials being replaced. It was further argued that in accordance with the statutory provision, merely restoring the structure from a state of disrepair does not materially alter the property. It was asserted that the board of review comparables were selectively high sales with comparables #1, #3 and #6 as "custom built homes" according to Redfin listings. Comparables #1, #3 and #4 back to a golf course or forest preserve and comparable #5 is across the street from a forest preserve. As to board of review comparable #7, the attorney argued the PTAX-203 reflects the property was not an arm's length transaction as both buyer and seller are the same person. It was also noted the comparable #6 is much newer than the subject dwelling and also larger with more rooms than the subject.

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 parties submitted data on the sale of the subject and ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the sale of the subject along with board of review comparables #1, #5 and #6 as each of these

properties sold in 2011, a date more remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has also given reduced weight to the common property presented by the parties as comparable #3 as this home was built in 1947 as compared to the subject that was built in 1962. The Board has also given reduced weight to appellant's comparable #2 as this dwelling does not have a basement which is a feature of the subject. Reduced weight was given to board of review comparable #7 due to the PTAX-203 presented in rebuttal reflecting the buyer and seller as the same person.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #4 along with board of review comparable sales #2 and #4. These most similar comparables had varying degrees of similarity to the subject and sold between October 2012 and April 2013 for prices ranging from \$179,000 to \$231,500 or from \$79.06 to \$113.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,038 or \$113.91 per square foot of living area, including land, which is supported by the best sales given the subject's larger size when compared to most of these homes. In addition, the subject has more land area where that information was available for three of these four best comparable 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



Member

Member



Member

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: May 20, 2016



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.