



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

APPELLANT: Daniel Tischler
DOCKET NO.: 13-04535.001-R-1
PARCEL NO.: 09-23-306-004

The parties of record before the Property Tax Appeal Board are Daniel Tischler, the appellant, by attorney Edwin M. Wittenstein of Worsek & Vihon, in Chicago; 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: \$33,760
IMPR.: \$31,606
TOTAL: \$65,366

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 frame dwelling that contains 1,374 square feet of living area. The dwelling was built in 1959 and had a carport converted to living area in 1965. Features include central air conditioning and a 440 square foot two-car detached garage that has an attached 360 square foot enclosed frame porch. The subject property has a 14,476 square foot site. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$150,000 as of January 1, 2013. The appraiser developed the cost and sales comparison approaches to value in arriving at the final opinion of value. Under the cost approach to value, the appraiser concluded an estimated market value of \$160,600. Under the sales comparison approach to value, the appraiser identified five suggested

comparable sales located from .15 to .52 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. The comparables sold from November 2012 to February 2013 for prices ranging from \$130,000 to \$203,000 or from \$88.92 to \$173.80 per square foot of living area including land. The appraiser adjusted the comparables for differences to the subject in condition, room count, dwelling size, functional utility (number of bedrooms) and garage size. After adjustments, the comparables had adjusted sale prices ranging from \$133,500 to \$161,000 or from \$94.05 to \$140.53 per square foot of living area including land. The appraiser noted only comparables #1 and #5 sold in arm's-length transactions. Comparable #2 was a short sale, comparable #3 was an estate sale and comparable #4 was a foreclosure. Based on the adjusted sale prices, the appraiser concluded a value estimate for the subject property of \$150,000 or \$109.17 per square foot of living area including land under the sales comparison approach to value.

Under reconciliation, the appraiser placed primary emphasis on the sales comparison approach to value in rendering a final opinion of value of \$150,000 as of January 1, 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$65,366 was disclosed. The subject's assessment reflects an estimated market value of \$196,177 or \$142.78 per square foot of living area including land when applying DuPage County's 2013 three-year average median level of assessment of 33.32%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review submitted three comparable sales and a letter addressing the appeal. The board of review noted the appraisal report was not signed by the appraiser. With respect to the appraisal, the board of review argued the comparables were adjusted by only \$15.00 per square foot of living area, but in the cot approach concluded the subject had a depreciated value of \$50.00 per square foot of living area. In addition under the cost approach, the appraiser concluded the subject had a land value of \$75,000 or \$5.18 per square foot of land area, but did not adjust to the comparables. The board of review argued appraisal comparable #3 resold in July 2013 for \$217,000 or \$148.42 per square foot of living area including land after \$50,000 in upgrades. The board of review argued appraisal comparable #5 is dissimilar to the subject due to its smaller dwelling size and a full, partially finished basement.

In support of the subject's assessment, the board of review submitted three comparable sales, one of which was used by the appellant's appraiser. The comparables are located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. They sold from July 2012 to April 2013 for prices ranging from \$193,000 to \$203,000 or from \$173.61 to \$176.74 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant's attorney submitted an affidavit from the appellant's appraiser, Emma Basov. Affiant provided is pertinent part that on or about October 9, 2013, she was hired to appraise the subject property; she inspected the subject property on or about October 15, 2013;

that on October 19, 2013 she completed and signed an appraisal report of the subject property concluding a fair market value of \$150,000 as of January 1, 2013; and that as of October 15, 2013, she was a licensed Certified Residential Real Estate Appraiser. The appellant did not address any of the other issues pertaining to the appraisal raised by the board of review.

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.

The Board gave little weight to the appraisal submitted by the appellant for several reasons. Comparable #5 was considerably smaller in dwelling size when compared to the subject. The Board further finds the \$20,000 adjustment applied to comparable #3 for condition to be suspect. This property resold in July 2013 for \$217,000 or \$148.42 per square foot of living area including land. Notwithstanding the fact the appraiser failed to disclose the second sale of this property, the sale price suggests the appraiser understated the condition adjustment applied to this property. Moreover, the first sale price of comparable #3 appears to be an outlier in consideration of the sale prices of the other comparables contained in this record. Finally, the appraiser concluded the comparables had adjusted sale prices ranging from \$94.05 to \$140.53 per square foot of living area including land, however; the appraiser concluded the subject had a market value of just \$109.17 per square foot of living area including land, which is considerably less than the four of the five adjusted comparable sales on a per square foot basis. As pointed out by the appellant's appraiser, only comparables #1 and #5 were considered typical arm's-length transactions, but no adjustments were made to comparables #2 through #4 for the condition of the sale. Appraisal comparable #2 through #4 sold from prices ranging from \$88.92 to \$144.33 per square foot of living including land, considerably less than the remaining three typical arm's-length transactions contained in the record that sold for prices ranging from \$173.61 to \$176.74 per square foot of living including land. These factors undermine the credibility of the appraiser's final value conclusion.

The Board further analyzed the raw sales data for the seven comparable sales contained in the record. One comparable sold twice. The Board finds comparable #1 contained in the appellant's appraisal, which is board of review comparable #3; the resale of comparable #3 contained in the appellant's appraisal; and comparables #1 and #2 submitted by the board of review are most similar when compared to the subject in location, land area, design, dwelling size, age and features. These comparables sold from February 2012 to July 2013 for prices ranging from \$193,000 to \$217,000 or from \$148.43 to \$176.74 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$196,177 or \$142.78 per square foot of living area including land. The subject's estimated market value falls within the range established by the most similar comparable sales on an overall basis and below the range on a per square foot basis. After considering logical adjustments to the comparables for differences to the subject, the Board finds 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

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: June 24, 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.