



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

APPELLANT: Clifford & Susan Briars
DOCKET NO.: 15-04935.001-R-1
PARCEL NO.: 05-20-306-022

The parties of record before the Property Tax Appeal Board are Clifford & Susan Briars, the appellants, 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: \$24,130
IMPR.: \$97,420
TOTAL: \$121,550

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2015 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 two-story dwelling of frame and masonry construction with approximately 2,794 square feet of living area. The dwelling was constructed in 1980.¹ Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. The property has a 10,251 square foot site which backs to the Illinois Prairie Path and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal prepared by Robert R. Nieling estimating the subject property had a market value of \$365,000 or approximately \$130.64 per square foot of living area,

¹ Despite the contention of the appraiser and the assessing officials, the appellants contend the subject dwelling was built in 1979, but provided no evidence to support this assertion. The Property Tax Appeal Board finds that to the extent that there is a slight discrepancy on the age of the subject dwelling, this does not prevent a determination of the correct assessment on this record.

including land, as of January 1, 2015. As part of the appraisal report, the appraiser noted the subject dwelling is in need of rehabbing; the subject has an actual age of 35 years and an effective age of 30 years according to Nieling. In describing the dwelling, he noted the interior is "dated" with original kitchen and baths along with 35 year old floor coverings of carpet, linoleum and ceramic tile. Furthermore, the windows and doors were original to the dwelling and the interior features extensive use of wall paper with the decorating described as outdated. The appraiser also noted that the garage slab has settled approximately six inches and needs to be replaced along with the garage door needing refinishing or replacement.

The appraiser utilized the sales comparison approach to value by analyzing three comparable sales of properties located within .95 of a mile of the subject. The comparables consist of two-story dwellings that were 30 to 34 years old. The homes range in size from 2,092 to 3,010 square feet of living area and feature full basements, two of which have finished areas. Each comparable has central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables sold between March 2014 and October 2014 for prices ranging from \$372,500 to \$423,000 or from \$136.21 to \$178.06 per square foot of living area, including land.

As part of the appraisal report, the appraiser discussed the differences between the comparables and the subject property. As part of the analysis, the appraiser made adjustments to the comparables for site, view, quality of construction, condition, dwelling size, basement finish, number of fireplaces, modernization and/or miscellaneous upgrades. From this adjustment process, the appraiser arrived at adjusted sales prices ranging from \$360,400 to \$370,000 or from \$120.56 to \$172.22 per square foot of living area, including land.

In addition, the appellants submitted a two-page letter addressing the comparable properties that the assessing officials presented to the appellants "to assess my property."² The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). In this regard, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property; once the board of review files its evidence in response to the appeal, the appellants will have an opportunity to file rebuttal to address the board of review's submissions placed before the Property Tax Appeal Board.

Based on this evidence, the appellants requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,200. The subject's assessment reflects a market value of \$463,063 or \$165.73 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

² With the board of review's submission, four of the comparable properties discussed by the appellants in this submission were relied upon by the board of review in response to this appeal before the Property Tax Appeal Board.

In response to the appraisal, the board of review through the township assessor noted that none of the appellants' sale comparables are located in the subject's neighborhood code as assigned by the assessor. Furthermore, the assessor asserted that appraisal sale #1 was not an arm's length transaction because it was a financial institution sale. A copy of the applicable PTAX-203 Illinois Real Estate Transfer Declaration was submitted to support this claim. A review of the document indicated this property was advertised prior to sale, and, contrary to the assessor's contention, Question 10 of the transfer declaration did not indicate that the "seller/buyer is a financial institution or government agency." On page two, the seller was identified as Pamela M. Purcell. Also as part of the response, the assessor noted that appraisal sale #3 was 702 square feet smaller than the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. The comparables consist of two-story dwellings that were 13 to 35 years old. The homes range in size from 2,554 to 3,158 square feet of living area and feature full basements, one of which has finished area. Each comparable has central air conditioning, a fireplace and a two-car garage. The comparables sold between June 2012 and August 2014 for prices ranging from \$517,000 to \$725,000 or from \$164.02 to \$255.82 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, the appellants refuted the contention that all comparable sales must be within the subject's assigned neighborhood code and replied that all of the comparables presented by the appellants were "within the same area" as the subject dwelling. The appellants contend that board of review comparables #1 and #2 "sit above the top of the trees which line Atten Park below" with unparalleled views including to a golf course. The homes are also much newer than the subject and have larger parcels of land than the subject. One of these comparables also has finished basement area which is not a feature of the subject. Board of review comparable #3 was described as being a custom home with a finished basement, despite the assertions of the assessing officials that the basement is unfinished. As to board of review comparable #4, the appellants noted the larger size, hardwood flooring and a finished basement that was not listed in the submission.

Conclusion of Law

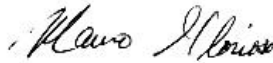
The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellants submitted an appraisal of the subject property with a final value conclusion of \$365,000 which was supported by sales that occurred within less than a year of the assessment date of January 1, 2015. The appraiser made adjustments for various differences between the subject and comparables to arrive at a well-reasoned value conclusion. The

appraiser also noted the condition of the subject dwelling. The board of review presented four sales of homes that bracket the subject's dwelling size, but were mostly newer than the subject and three of the sales occurred in 2012, a date more remote in time to the assessment date at issue.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants reflecting a market value of \$365,000, which is further supported by the only recent sale submitted by the board of review, sale #4, when giving due consideration to adjustments for dwelling size, number of bathrooms and the condition of the subject dwelling as reported by the appellants' appraiser, which was not refuted by the board of review. The subject's assessment reflects a market value of \$463,063 or \$165.73 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$365,000 as of the assessment date at issue. Since market value has been established the 2015 three year average median level of assessments for DuPage County of 33.30% 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



Acting 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: _____

May 19, 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.