



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

APPELLANT: Scott LaVallie
DOCKET NO.: 15-04942.001-R-1
PARCEL NO.: 09-07-200-009

The parties of record before the Property Tax Appeal Board are Scott LaVallie, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, 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: \$71,030
IMPR.: \$222,950
TOTAL: \$293,980

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 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 part two-story and part one-story dwelling of frame and masonry construction with 3,601 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement,¹ central air conditioning, two fireplaces and an 810 square foot garage. The property has a 15,000 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal and also submitted information on three comparable sales.

¹ The assessing officials report an unfinished basement, but the appellant's appraiser reported a 75% finished basement.

The appraisal was prepared by Karl Strnad. The copy of the appraisal submitted was incomplete with various pages that were not provided. The appraiser reported the subject dwelling contains 3,725 square feet of living area, but no schematic drawing was provided to support the calculation.

As to the portions that can be gleaned, the appraiser apparently opined a market value for the subject property for purposes of a refinance transaction as of July 14, 2012 of \$750,000. The appraiser utilized the sales comparison approach to value in arriving at the conclusion. The indication in the report is that six comparable sales were considered, but data for only comparables #4 through #6 has been included in the portion of the report that was filed; comparables #5 and #6 were active listings with sale #4 having sold in March 2012.

In Section V of the appeal petition, the appellant reported three comparable sales located in the subject's neighborhood code assigned by the assessor. The comparables consist of two-story frame or brick dwellings that were 1 to 24 years old. The comparables range in size from 3,190 to 3,646 square feet of living area with basements. The comparables also have garages ranging in size from 448 to 606 square feet of building area. The comparables sold between December 2013 and February 2015 for prices ranging from \$550,000 to \$675,000 or from \$172.41 to \$185.13 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment of \$212,714 which would reflect a market value of approximately \$638,142 or \$177.21 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$293,980. The subject's assessment reflects a market value of \$882,823 or \$245.16 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.

In response to the appeal, the board of review submitted a memorandum and data gathered by the township assessor. As to the appraisal report, the assessor noted that pages of the report were missing; the appraisal's opinion of value was dated considering the valuation date at issue of January 1, 2015; the appraisal report that was submitted lacked any data on comparables #1 through #3 or a map depicting the location of the properties. In addition, the assessor contends that the adjustment per square foot that was made in the available portion of the report was inconsistent with the amount purportedly utilized for this adjustment as stated in the addendum.

As to the comparable sales presented by the appellant, the assessor contends that sale #1 has an inferior location across the street from a high school and a much smaller lot than the subject property. Appellant's sale #2 is ten years older than the subject dwelling and was sold "as is" without a survey along with having a smaller lot than the subject. Appellant's sale #3 was a "tear down sale" where the original dwelling was built in 1958; the sale reflects a land sale price of \$50.85 per square foot of land area; the assessment reported by the appellant reflects a partial building assessment as the new dwelling was only 50% complete as of January 1, 2015.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the subject's neighborhood code assigned by the assessor. The comparables consist of part two-story and part one-story dwellings of frame construction that were built between 2005 and 2013. The homes range in size from 3,204 to 3,553 square feet of living area with full basements, two of which have finished areas. Each home has central air conditioning, a fireplace and a garage ranging in size from 549 to 739 square feet of building area. The comparables sold between August 2013 and November 2014 for prices ranging from \$900,000 to \$1,115,000 or from \$258 to \$325 per square foot of living area, including land, rounded.

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

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 Board has given little weight to the appellant's appraisal report since the document was incomplete and thus did not allow for sufficient analysis of the data that was utilized in support of the appraisal conclusion. In addition, the Board finds that the date of valuation in the appraisal report of July 2012 is too remote in time to be indicative of the subject's estimated market value as of the assessment date, particularly where three of the comparables considered were not available for analysis and the properties that were available were two listings and one dated sale.

The parties submitted a total six improved sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 due to differences in age and/or comparability. As to comparable #2, the home is significantly older than the subject dwelling and has a much smaller garage along with the fact that the appellant failed to report if the property has a finished or unfinished basement and other characteristics of the property. As to sale #3, the assessor sufficiently reported the dissimilarity of this comparable sale as a "tear down" property with a new home reported in the appellant's grid analysis making this dissimilar to the subject property.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sale #3. These most similar comparables sold more proximate to the assessment date prices of \$550,000 and \$1,115,000 or for \$172.41 and \$325.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$882,823 or \$245.16 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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



Acting 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: August 18, 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.