



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

APPELLANT: Bill Maturno
DOCKET NO.: 15-05196.001-C-1
PARCEL NO.: 03-02-207-002

The parties of record before the Property Tax Appeal Board are Bill Maturno, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$84,850
IMPR.: \$147,500
TOTAL: \$232,350

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 is improved with a one-story industrial building of masonry exterior construction with 12,488 square feet of building area. The building was constructed in 1986. Included in the building is a 2,072 square foot office area with central air conditioning. The subject building is 100% sprinkled. The warehouse has a ceiling height of 14 feet. The warehouse has one drive-in door and one recessed loading dock. The subject has 10,279 square feet of asphalt paving. The subject property has a 29,621 square foot site resulting in a land to building ratio of 2.37:1. The property is located in Bensenville, Addison Township, DuPage County.

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 prepared by William P. Neberieza, SRA of ACTRA, INC., estimating the subject

property had a market value of \$525,000 as of January 1, 2015. The appellant's attorney called as its first witness William P. Neberieza.

Neberieza testified that he has been a State of Illinois Certified General Real Estate Appraiser since 1992.

Neberieza testified that he developed the sales comparison approach to value. Three comparable sales were used in this approach. The comparables were located in Bensenville and Addison. These properties were improved with one-story industrial buildings that ranged in size from 6,000 to 11,360 square feet of building area and were constructed from 1963 to 1967. The comparables have sites ranging from 20,073 to 24,538 square feet of land area with land-to-building ratios ranging from 2.02:1 to 3.35:1. The comparables sold from June 2013 to November 2014 for prices ranging from \$240,000 to \$450,000 or from \$39.61 to \$40.89 per square foot of building area, including land. After considering adjustments for differences to the subject, the appraiser estimated the subject property had an indicated value under the sales comparison approach of \$525,000 or \$42.04 per square foot of building area, including land.

Under cross-examination, Neberieza testified that the land to building ratios were located on page 24 of the appraisal report. At that time, it was discovered that page 24 was not included in the appraisal report submitted by the appellant as evidence to the Property Tax Appeal Board or the Board of Review. This page included the appraiser's three comparable properties along with their descriptions and adjustments. Neberieza testified that the building is in average condition and he did not notice any deferred maintenance. Neberieza testified that he chose his comparable sales by the building size of the subject property. Neberieza acknowledged that he did not take in consideration the ceiling heights or percentage of office space when choosing the comparable sales. Neberieza stated that he made an upward adjustment for the older age and the adjustment amount was based on his years of appraisal experience. Neberieza testified that the subject property is fire suppressed but did not know if his comparable sales had fire suppression devices because it was not of record. Neberieza testified that he assumed that the comparable sales were in average condition, like the subject and did not notice any deferred maintenance.¹

Next, the appellant's attorney called the property owner, Bill Maturno, as a witness. Maturno testified that he purchased the building in 2009. Maturno stated that the paving needs replacing, and the cost is \$22,000 which does not include striping and concrete car stops. Maturno is still waiting on the cost of steel sheeting which is needed to keep the parking lot from slipping into the slope of the drainage creek. Maturno testified that the roof is original when the building was constructed and to tear off and replace would be \$10 per square foot or \$120,000. Maturno testified that the building is masonry and needs to be spot tuck pointed in areas and the cost is approximately \$12,000 to \$15,000. Maturno stated that the lighting in the building need to be replaced. The building has fluorescent lighting and need to be replaced with LED lighting. No corroborating evidence such as costs associated with the purported repairs to the subject property was submitted.

During the hearing the appellant's attorney stated that he did not receive a copy of the board of review's evidence. The Administrative Law Judge had the board of review copy the evidence to

¹ The Board finds that page 17 of the appraisal indicates no apparent repairs were needed.

give to the appellant and a recess was given so that the appellant could review the board of review's evidence. The appellant's attorney was also given a 30 day extension after the hearing to submit rebuttal evidence in regard to the board of review's evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$232,350. The subject's assessment reflects a market value of \$697,748 or \$55.87 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.

Representing the board of review were members Carl Peterson and Matthew Rasche. Peterson called Addison Township Chief Deputy Assessor Frank Marack Jr. as a witness to testify regarding the evidence he prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales prepared by Marack. Marack testified that the comparables are located in Addison Township. Marack testified that comparable #5 is located adjacent to the subject property. Marack stated that comparable #1 and comparable #5 are located in the same industrial park as the subject property. Marack testified that the comparables are improved with one-story masonry buildings that range in size from 7,714 to 19,189 square feet of building area and were built from 1972 to 1989. The comparables have office space ranging from 8.92% to 22.56% of building area. The comparables have ceiling heights ranging from 15 feet to 19 feet and have land to building ratios ranging from 1.88:1 to 2.71:1. The comparables sold from June 2013 to February 2015 for prices ranging from \$490,000 to \$1,375,000 or from \$56.71 to \$78.16 per square foot of building area, land included.

Under cross-examination, Marack testified that two of their comparables sold after the lien date of January 1, 2015.

In written rebuttal, the appellant's attorney submitted a response to the board of review's evidence by the appellant's appraiser, William P. Neberieza. Neberieza stated that board of review's comparables #2 and #4 should not be considered because the sale dates were after the January 1, 2015 assessment date. Neberieza argued that the board of review's comparables #1 and #3 should have an overall negative adjustment based on smaller building size, building height and/or age. Neberieza contended that a typical buyer would not consider board of review's comparable #5 with the building size of 19,189 square feet when compared to the subject's 12,000± square foot building.

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.

In this appeal, the appellant submitted an appraisal estimating the subject property had a market value of \$525,000 as of January 1, 2015. The appellant's appraisal witness relied on three suggested sales in estimating the market value of the subject property. The board of review provided five suggested comparable sales in support of the subject's assessment. After reviewing the data and considering the testimony, the Board finds the appellant's appraiser was not persuasive. First, the value conclusion was based on the sales comparison approach, but page 24 of the report, that included the appraiser's three comparable sales with their adjustments was omitted from the appraisal. Second, the Board was unable to determine if an adjustment was made for a June 2013 sale when compared to the January 1, 2015 assessment date. Furthermore, the appraiser's comparables were 19+ years older than the subject property and stated his adjustment for age was based on his years of experience. These issues undermine the value conclusion. Therefore, the Board gave the appraisal submitted by the appellant little weight. However, the Board will further examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board finds the record contains eight comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appraiser's comparables. These comparables were built in the 1960's when compared to the subject property which was built in 1986. Furthermore, comparable #2 sold in June 2013, which is dated and less likely to be indicative of the fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the board of review comparables #1, #4 and #5. These comparables are smaller/larger in building size when compared to the subject. Moreover, comparable #4 is older in age when compared to the subject and comparable #5 sold in June 2013 which is dated and less likely to be indicative of the fair market value as of the subject's January 1, 2015 assessment date.

The Board finds the best evidence of market value to be the board of review comparable sales #2 and #3. These comparables were most similar in location, land to building ratio, design, building size age and features. The board of review comparable sales sold for prices of \$790,000 and \$575,000 or for \$78.16 and \$56.71 per square foot of building area, including land, respectively. The subject's assessment reflects a market value of \$697,748 or \$55.87 per square foot of building area, including land, which is less than the most similar comparable sales in the record. After considering adjustments to these comparables for differences to the subject, 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: August 18, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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