



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

APPELLANT: David Bennett
DOCKET NO.: 15-05240.001-R-1
PARCEL NO.: 06-02-320-013

The parties of record before the Property Tax Appeal Board are David Bennett, the appellant, by attorney Nora Doherty, of Steven B. Pearlman & Associates 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 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: \$61,260
IMPR.: \$135,210
TOTAL: \$196,470

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 two-story dwelling of brick and cedar exterior construction with 2,699 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a two-car garage with 522 square feet of building area. The property has an 8,008 square foot site and is located in Elmhurst, York 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 called Julia Kari as a witness. Kari is a Certified Residential Real Estate Appraiser licensed in Illinois. Kari has been an appraiser for approximately 20 years. Kari was tendered as an expert in the appraisal of residential properties for ad valorem tax purposes without objection.

Kari testified that she prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2015. Kari provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value and the report conveys an estimated market value of \$590,000 as of January 1, 2015.

Kari testified that the subject property has a typical site size of approximately 8,000 square feet for the area except it is a very wide lot and is only 48 feet deep. Kari also testified that the subject property backs to an ingress/egress for York High School and has significant traffic in the morning and afternoons. Kari stated that there is an adverse location to the subject based on the excess traffic. Kari testified that the subject had very limited updates but the home has been well maintained.

Under the sales comparison approach to value, Kari utilized five suggested sales located in Elmhurst from .81 to 1.23 miles from the subject. The dwellings were described as two-story dwellings of frame or brick and frame exterior construction. Each comparable has a basement with four comparables having finished area, central air conditioning and one fireplace. Four comparables have a two-car garage and one comparable has a four-car garage. The dwellings are from 12 to 28 years old. The dwellings range in size from 2,188 to 3,103 square feet of living area and are situated on lots that range in size from 7,263 to 12,000 square feet of land area. The comparables sold from January 2014 to October 2014 for prices ranging from \$545,000 to \$620,000 or from \$196.71 to \$274.22 per square foot of living area including land.

Kari testified that she made adjustments to the comparables for differences when compared to the subject for location, site size, view, age, bathroom count, gross living area, basement finish, lower level bathroom, garage stalls and other amenities. The adjustments resulted in adjusted sale prices ranging from \$581,900 to \$592,700.

Under cross-examination, Kari explained that the low marketing time happens due to buyers looking in a particular school district or market area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,830. The subject's assessment reflects a market value of \$665,151 or \$246.44 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 was Chairman Anthony Bonavolonta and alternate member Matthew Rasche. Rasche called York Township Deputy Assessor Judy Woldman as a witness.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales prepared by Woldman. The comparables are located in neighborhood codes BCV and 021. Woldman testified that the comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction and were built from 1950 to 1998. Features include a basement and two-car garage. The grid analysis did not disclose central air conditioning, fireplaces, garage sizes or finished basements. The dwellings range in size from 2,624 to 3,444 square feet of living area and have sites ranging in size from 7,071 to

14,322 square feet of land area. The comparables sold from June 2013 to July 2014 for prices ranging from \$650,000 to \$910,000 or from \$246.27 to \$264.23 per square foot of living area, including land.

Under cross-examination, Woldman testified that the comparables submitted by the board of review are larger than the subject property. Woldman testified that the assessor values the properties according to their neighborhood code.

In rebuttal, Kari stated that the properties located at 114 Oak and 207 Grace both had a major remodel and their quality and condition were superior to the subject. Kari also stated that the property located at 156 Fairview had been remodeled and added a large addition to the property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant for \$590,000. The Board finds the appellant's appraiser provided credible testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$665,151, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$590,000 as of the assessment date at issue. The Board gave less weight to board of review's unadjusted comparables based on larger dwelling size, older age and lack of information on central air conditioning, fireplaces and finished basements. In addition, the two of the sales are dated and occurred in June 2013 and September 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. 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



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: July 21, 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.