



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

APPELLANT: William Napleton
DOCKET NO.: 15-05471.001-R-2
PARCEL NO.: 09-13-405-023

The parties of record before the Property Tax Appeal Board are William Napleton, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$166,150
IMPR.: \$410,800
TOTAL: \$576,950

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 one and part two-story dwelling of frame and masonry construction containing 7,323 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full finished basement, central air conditioning, three fireplaces and a 4-car garage. The site is approximately one acre in size and is located in Burr Ridge, 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 prepared by Nicholas J. Mulligan estimating the subject property had a market value of \$1,250,000 or \$170.70 per square foot of living area as of January 1, 2015. The appraiser analyzed five comparables that sold from February 2013 to August 2014 for prices ranging from \$930,000 to \$1,600,000 or from \$111.42 to \$213.33 per square foot of living area including land. The comparables are described as traditional masonry dwellings that

range in age from 9 to 19 years old. They range in size from 5,500 to 10,770 square feet of living area and are located a distance of 3.13 to 4.44 miles from the subject. The comparables have varying degrees of similarity with the subject. After adjusting for differences with the subject, the comparables' adjusted sale prices ranged from \$1,000,650 to \$1,643,100.

The appraiser also developed the cost approach which valued the property at \$1,348,906. In reconciliation, the appraiser gave more weight to the sales comparison approach as it best represents the actions of buyers and sellers.

Based on this evidence, the appellant requested the total assessment be reduced to \$416,666 or a market value of approximately \$1,250,000 or \$170.70 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$576,950. The subject's assessment reflects a market value of \$1,732,583 or \$236.59 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.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor pointing out the distances from the appraisal comparables to the subject and addressing other differences and similarities of both parties' comparables to the subject. The assessor submitted maps showing the locations of both parties' comparables.

In support of the subject's assessment, the board of review submitted information on four comparable sales. These comparables are described as part one and part two-story dwellings¹ of brick and/or frame construction built from 1997 to 2008. They range in size from 4,056 to 9,323 square feet of living area and are located in the same neighborhood as the subject. The comparables have varying degrees of similarity with the subject. The comparables sold from February 2013 through June 2015 for prices ranging from \$1,340,000 to \$3,800,000 or from \$322 to \$408 per square foot of living area including land, rounded.

Based on this evidence, 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 appellant submitted an appraisal estimating the property had a market value of \$1,250,000 or \$170.70 per square foot of living area as of January 1, 2015. The Board gave little weight to the

¹ Comparable #3 has 268 square feet of living area on the third floor per the Property Record Card.

final opinion of value found in the appraisal report based on distances of the comparables to the subject and/or sales occurring in 2013 which are less indicative of market value as of the subject's assessment date of January 1, 2015. The appraiser stated in the comments that each sale was adjusted for lot size by \$1.00 per square foot of land area if the difference exceeded 1,000 square feet. However, the appraiser applied an adjustment to the site of comparable #3, which was 3,173 square feet larger than the subject, of +\$47,250 or approximately \$15.00 per square foot of land with no explanation.

The Board also gave less weight to board of review comparables #2 and #4 based on their significantly smaller dwelling size, larger site size and/or sale occurring in 2013. The Board finds the best evidence of market value in the record to be board of review comparables #1 and #3. Despite their somewhat smaller dwelling sizes, these comparables are most similar to the subject in style, site size, location, age and most features. The comparables sold in May 2014 and June 2015 for \$1,750,000 and \$2,380,000 or for \$322 and \$392 per square foot of living area including land, rounded. The subject's assessment reflects a market value of \$1,732,583 or \$236.59 per square foot of living area, land included, which is below the range established by the best comparables in the record on both a total market value basis as well as a per square foot basis. Based on this evidence, the Board finds no reduction in the subject's assessment based on overvaluation 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. 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: April 17, 2018



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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