



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

APPELLANT: Steven Mevorah
DOCKET NO.: 15-05512.001-R-1
PARCEL NO.: 05-30-411-015

The parties of record before the Property Tax Appeal Board are Steven Mevorah, the appellant, by Terrence J. Benshoof, Attorney at Law in Glen Ellyn; 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: \$28,510
IMPR.: \$271,190
TOTAL: \$299,700

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 single family dwelling of brick exterior construction with 5,243 square feet of living area.¹ The dwelling was constructed in 2006. Features of the home include a full basement with 85% finished area, central air conditioning, a fireplace and a three-car garage with 929 square feet of building area. The property has a 14,295 square foot site and is located in Wheaton, Milton Township, DuPage County.

¹ The Property Tax Appeal Board finds the best evidence of size was presented by the appellant located in the appraisal which contained a schematic diagram and the calculations of the subject's size. The board of review's evidence did not include a diagram depicting the size of the subject and the related calculations.

The appellant appeared before the Property Tax Appeal Board through council claiming overvaluation as the basis of the appeal.² In support of this argument, the appellant called as his witness James R. Gargano, Jr. Gargano is a Certified General Real Estate Appraiser licensed in Illinois. Gargano testified that he has been licensed about 20 years.

Gargano testified that he 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. Gargano provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value in arriving at his estimate of market value. The appraisal report conveys an estimated market value of \$900,000 as of January 1, 2015

Under the sales comparison approach to value, the appraiser utilized four suggested sales located in Wheaton from .09 to 1.83 miles from the subject. The dwellings were described as two-story dwellings of brick, brick and cedar or brick, cedar and stone exterior construction. Each of comparables has a basement with two comparables having a finished area and one comparable has a walk-out style basement. Each comparable has central air conditioning, one to three fireplaces and a three-car garage. The dwellings are from 8 to 19 years old. The dwellings range in size from 3,976 to 4,978 square feet of living area and are situated on lots that range in size from 16,328 to 30,695 square feet of land area. The comparables sold from February 2014 to October 2014 for prices ranging from \$810,000 to \$1,150,000 or from \$177.78 to \$247.37 per square foot of living area including land.

Gargano testified that he adjusted the comparables for differences when compared to the subject for "size, design, age location, quality of construction, all those items could be items that impact a buyer's motivations." The adjustments resulted in adjusted sale prices ranging from \$895,000 to \$1,009,600. Based on the adjusted sale prices, Gargano estimated the subject property had a fair market value of \$900,000 or \$171.66 per square foot of living area including land under the sales comparison approach to value.

Under cross-examination, Gargano testified that his adjustment for the view of the property was a qualitative adjustment. Gargano testified that his adjustments for quality/condition, basement finish and fireplace were based on either matched pair sales or market-extracted adjustments. Gargano stated that the adjustment for gross living area isolates what the contribution of size alone is being adjusted for and that number there is based on \$75 a square foot.

Under re-direct, Gargano testified that the sales comparison approach is the primary approach.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$353,220. The subject's assessment reflects a market value of \$1,060,721 or \$202.31 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 During the hearing, the attorney withdrew his comparable sale and assessment inequity arguments relying on the appraisal that was submitted with no objection from the board of review.

Representing the board of review was member Charles Van Slyke

The board of review called as its witness Mary Cunningham, Chief Residential Deputy Assessor. Cunningham testified that her concern with the appellant's appraisal is the smaller dwelling size when compared to the subject.

Cunningham testified that the assessor's office submitted information on four comparables sales located within District 200 schools. Cunningham testified that they had to go outside of the subject's neighborhood to find comparables because there are only 37 homes in the subject's subdivision. Cunningham testified that the assessor kept within a 500-square-foot range of living area. One comparable was also utilized by the appellant's appraiser. The comparables were improved with two-story dwellings that ranged in size from 4,978 to 5,655 square feet of living area. The dwellings were of frame or brick and frame exterior construction and were built from 1997 to 2007. Each comparable has a basement with three comparables having a finished area, central air conditioning, one or two fireplaces and a two-car or three-car garage ranging in size from 714 to 772 square feet of building area. These properties had sites ranging in size from 18,827 to 133,220 square feet of land area. The comparables sold from March 2013 to August 2014 for prices ranging from \$885,000 to \$1,700,000 or from \$177.78 to \$330.79 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Cunningham testified that the assessor's office does not do an interior inspection unless it is requested by the property owner. The Administrative Law Judge inquired about the excessive land sizes on the board of review's comparables #1, #2 and #3, with Cunningham responding that she was really looking at homes within the 500-square-foot range.

Under re-direct Cunningham testified that she concentrated on the building size because the appeal was also marked as "assessment inequity."

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 \$900,000. The Board finds the appellant's appraiser provided competent 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 \$1,060,721 which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$900,000 as of the assessment date at issue. The Board gave less weight to board of review unadjusted comparables based on their larger site sizes when compared to the subject. In addition, comparable sales #2 and #3 are dated and occurred from

March 2013 and April 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 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 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

AGENCY

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