FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Alexander & Susan Pankow
DOCKET NO.: 15-05559.001-R-1
PARCEL NO.: 08-20-201-033

The parties of record before the Property Tax Appeal Board are Alexander & Susan Pankow, the appellants; 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:	$ 73,690
IMPR.:	$100,720
TOTAL:	$174,410

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 construction that has 3,080 square feet of living area. The dwelling was built in 1996. The home features an unfinished basement, central air conditioning, a fireplace and a 462 square foot attached garage. The subject has a 23,000 square foot site. The subject property is located in Lisle Township, DuPage County, Illinois.

The appellant, Alexander Pankow, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property and a grid analysis of three comparable sales. The appellants did not challenge the subject's land assessment.

The appraisal submitted by the appellants estimated the subject property had a market value of $490,000 as of August 21, 2014. The appraisal was prepared for a refinance transaction. The

appraiser was not present at the hearing for direct or cross-examination regarding the appraisal process and final value conclusion.

In further support of the overvaluation argument, the appellants submitted three suggested comparable sales.[1] The comparables were reported to be located from .6 to .8 of a mile from the subject, but are not located within the same subdivision as the subject. The comparables consist of two-story dwellings of brick or cedar exterior construction that were built from 1984 to 1988. Two comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, one or two fireplaces, and two or three-car garages. The dwellings range in size from 3,032 to 3,283 square feet of living area and are situated on sites that contain from 10,518 to14,223 square feet of land area. The comparables sold from November 2013 to August 2014 for prices ranging from $485,000 to $499,000 or from $152.00 to $163.26 per square foot of living area including land. The appellants also argued the subject's final 2015 assessment represents an 8.9% increase when the average assessment increase for properties located in the subject's area was 3.5%.

During the hearing, Pankow attempted to introduce a new location map and the land assessments for several new comparables properties, claiming the subject's lot was inequitably assessed. The board of review objected to the evidence because it was not timely filed with the original appeal. The Property Tax Appeal Board sustained the board of review's objection. The Board finds a party to an appeal may not introduce new evidence at hearing. Section 1910.67(k)(1) of the rules of the Property Tax Appeal Board provide:

> k) In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:
>
> 1) Such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part; (86 Ill.Admin.Code §1910.67(k)(1)).

In addition, the Board finds the appellant attempted to raise a new land inequity argument during the hearing, which is prohibited by statute. Section 16-180 of the Property Tax Code provides in pertinent part:

> **Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board.** (emphasis added). All appeals shall be considered de novo and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. (35 ILCS 200/16-185).

The appellants' original appeal petition and evidence filed with the Property Tax Appeal Board property claimed the subject property's assessment was not reflective of fair market value based on an appraisal and three comparable sales. The appellants did not challenge the subject's land assessment nor contend the subject's land assessment was inequitable in the original appeal received by the Property Tax Appeal Board on April, 25, 2017. Based on the aforementioned

[1] The comparable sales were contained within the appraisal report submitted by the appellants.

rule and statute, the Board finds the appellants are precluded from submitting new evidence or an alternative new argument at hearing.

Based on the evidence presented, the appellants requested a reduction in the subject's assessment.

Under cross-examination, the appellant acknowledged the three comparable sales were not located in the subject's subdivision, but were used because of a lack of similar comparable sales located within the same subdivision as the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of $174,410. The subject's assessment reflects an estimated market value of $523,754 or $170.05 per square foot of living area including land when applying the 2015 three-year average median level of assessment for DuPage County of 33.30%.

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales. The evidence was prepared by Jim Berg, Deputy Assessor for Lisle Township. Three comparables are located in close proximity within the same subdivision as the subject, while one comparable is located .94 of a mile and in a different subdivision than the subject. The comparables consist of part two-story and part one-story or two-story dwellings of brick or frame exterior construction that were built from 1978 to 1996. Three comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, one or two fireplaces and garages that range in size from 420 to 660 square feet of building area. The dwellings range in size from 2,976 to 3,435 square feet of living area and are situated on sites that contain from 10,478 to 27,305 square feet of land area. The comparables sold from June 2014 to May 2015 for prices ranging from $601,500 to $645,000 or from $178.21 to $205.64 per square foot of living area including land.

Berg testified he is familiar with the subject property. The deputy assessor testified homes located in the subject's subdivision were constructed by the same builder and that comparables #1, #2 and #4 have unfinished basements like the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Berg agreed comparables #1 and #3 sold after the subject's January 1, 2015 assessment date, but those sales should be considered. Berg agreed comparable #2 has a superior finished basement when compared to the subject and that comparable #4 was not located in the same subdivision as the subject.

In rebuttal, the Pankow argued sales that occurred after the subject's assessment date cannot be considered, but cited no authority to support this claim.

Conclusion of Law

The appellants contend 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 appellants failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellants submitted an appraisal estimating the subject property has a market value of $490,000 as of August 21, 2014. The Board gave little weight to the appraisal report. The appellants' appraiser was not present at the hearing for examination regarding the appraisal process and final value conclusion. Without the testimony of the appraiser, the Board was unable to judge the weight and credibility of the appraisal report and value conclusion, which diminishes the reliance that can be given to this evidence. In Grand Liquor Company, Inc. v. Dept. of Revenue, 67 Ill.2d 195, 367 N.E.2d 1238, 10 Ill.Dec.472 (1977), the Supreme Court of Illinois asserted that the rule against hearsay evidence is founded on the necessity of an opportunity for cross-examination, and is a basic and not a technical rule of evidence. The board of review was unable to cross-examine the appellants' appraiser, which further undermines the weight that can be given to the appraiser's final opinion of value.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their dissimilar location in a different subdivision and neighborhood than the subject. Additionally, the dwellings were older in age when compared to the subject. The Board gave less weight to comparables #2 and #4 submitted by the board of review. Board of review comparable #2 has a superior finished basement when compared to the subject and comparable #4 is not located in the subject's subdivision. The Board finds comparables #1 and #3 submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and features, but have smaller sites when compared to the subject. They sold in April and May of 2015 for prices of $601,500 and $620,000 or $202.12 and $205.64 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of $523,754 or $170.05 per square foot of living area including land, which is less than the most similar comparable sales contained in the record. Therefore, the Board finds no reduction in the subject's assessment is warranted.

As a final point, the appellants contend comparable sales that occur after the subject's January 1, 2015 assessment date should not be considered in determining the subject's correct assessment. The Board finds this argument unpersuasive. The Board finds the valuation date at issue in this appeal is January 1, 2015 . Section 9-155 of the Property Tax Code provides in part:

> On or before **June 1** in each general assessment year in all counties with less than 3,000,000 inhabitants, . . . the assessor, in person or by deputy, shall actually view and **determine as near as practicable the value of each property listed for taxation as of January 1 of that year**, or as provided by Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140. . . (35 ILCS 200/9-155).

The Board finds the legislature contemplated subsequent events in the assessment process by inserting the language "On or before **June 1** . . . the assessor, in person or by deputy, shall actually view and **determine as near as practicable the value of each property listed for taxation as of January 1 of that year. . .** and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140**.**"

The Property Tax Appeal Board finds assessment officials are statutorily bound to estimate a given property's fair cash value as near as practicable as of the date of January 1 of a given assessment year for purposes of taxation. The Board finds January 1 is the statutorily defined date to determine the correct classification or assessment for any real property in Illinois. Illinois courts recognized that assessing officials are not barred, as a matter of law, from considering events which occurred after the lien date in assessing properties and subsequent events assessing officials may consider in any individual case will depend on the nature of the event and the weight to be given the event will depend upon its reliability in tending to show value as of January 1. Application of Rosewell, 120 Ill. App. 3d 369 (1st Dist. 1983). Similarly, this Board is not barred, by rule, statute or controlling case law from considering events which occurred after the assessment date in determining the subject's correct assessment. The Board shall consider all the evidence timely submitted and the weigh its credibility depending upon its reliability in showing market value as of the January 1, 2015, assessment date.

In conclusion, the Board finds the appellants failed to demonstrate the subject's assessment was excessive based on a preponderance of the most credible evidence contained in the record. Therefore, no reduction in the subject's assessment 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(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

Member

Acting Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Alexander & Susan Pankow
347 Millcreek Lane
Naperville, IL 60540

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187