



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

APPELLANT: Nicholas Cipriano
DOCKET NO.: 15-05635.001-R-1
PARCEL NO.: 05-15-418-008

The parties of record before the Property Tax Appeal Board are Nicholas Cipriano, the appellant; 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: \$22,780
IMPR.: \$69,200
TOTAL: \$91,980

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 split-level dwelling of frame exterior construction with 1,250 square feet of living area.¹ The dwelling was constructed in 1977. Features of the home include a basement with partial finish, central air conditioning and a two-car garage that contains 441 square feet of building area. The property has a 7,541 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property. The appraisal was prepared by Jacob Steffens, Associate Real Estate Appraiser and John McMahon, SRA, Certified Residential Real Estate Appraiser, of McMahon, Baldwin

¹ The appellant's appraiser reported a dwelling size of 1,250 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 1,252 square feet of living area but lacked any schematic drawing to support the contention. The Board finds the best evidence of dwelling size was submitted by the appellant.

and Associates. The appraisers were not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. Using the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$260,000 as of January 1, 2015.

Under the sales comparison approach to value, the appraisers utilized six suggested sales located in Glen Ellyn within 1.62 miles from the subject property. The comparables were described as three, split-level dwellings and three, one-story dwellings of masonry, frame or masonry and frame exterior construction. The comparables range in size from 1,186 to 1,581 square feet of living area and were built from 1955 to 1977. The comparables have basements with finished areas, central air conditioning and a one-car or two-car garage ranging in size from 231 to 572 square feet of building area. Five comparables have a fireplace. The comparables are situated on lots that range in size from 7,391 to 9,515 square feet of land area. The comparables sold from March 2014 to November 2014 for prices ranging from \$252,000 to \$465,000 or from \$212.48 to \$294.12 per square foot of living area, land included.

The appraiser made adjustments to the comparables for differences when compared to the subject for view, condition, age, gross living area, basement and finish, garage and fireplace. The adjustments resulted in adjusted sale prices ranging from \$256,000 to \$270,200 or from \$163.44 to \$220.66 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser estimated the subject property had a fair market value of \$260,000 or \$207.67 per square foot of living area, land included, under the sales comparison approach.

Based on the evidence and testimony, the appellant requested a reduction in the subject's assessed valuation.

At the hearing the board of review objected to the appraisal report contending the appraisers were not present to be cross-examined. The Board reserved ruling on the objection.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,980. The subject's assessment reflects a market value of \$276,216 or \$220.97 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 Matthew Rasche and Charles Van Slyke. Rasche called Milton Township Chief Residential Deputy Assessor Mary Cunningham as a witness to testify regarding the evidence she 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 which are located in the same neighborhood code as assigned by the township assessor as the subject property. One comparable was also utilized by the appellant's appraisers. The comparables were described as split-level dwellings of frame or masonry exterior construction and were built from 1969 to 1982. The comparables range in size from 1,160 to 1,420 square feet of living area. Each comparable has a basement with finish area, central air conditioning and a two-car garage ranging in size from 418 to 572 square feet of building area. Three comparables have one or two fireplaces. The comparables are situated on

lots that range in size from 6,627 to 10,801 square feet of land area. The comparables sold from August 2012 to October 2014 for prices ranging from \$298,000 to \$420,000 or from \$236.58 to \$300.00 per square foot of living area, land included. Based on the evidence and testimony, the board of review requested that the assessment be confirmed.

Under cross examination, Cunningham testified that on the grid analysis the basement square footage includes both lower-levels and sub-basements. Cunningham testified that their sale information comes from the PTAX-203, Real Estate Transfer Declaration. Cunningham testified that they do not make adjustments for differences between the comparables and the subject because they mass assess.

The appellant testified that the board of reviews comparables are superior to the subject property. Several of these comparables have a lower level and a basement whereas the subject property has a lower level and a crawl space. The appellant submitted the Multiple Listing Service sheets for the board of review's comparables, which depicts that they have been rehabbed. The appellant testified that the subject has not been remodeled.

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 support of the overvaluation argument the appellant submitted an appraisal. The appraisal estimated the subject had a market value of \$260,000 as of January 1, 2015. The board of review objected to the appraisal report contending that neither appraiser was present to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraisers were not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination". This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight since neither appraiser was present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value.

The courts have also stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill. App. 3d 207 (2nd Dist. 1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill. App. 3d 9 (5th Dist. 1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. The Board finds there are credible market sales contained in this record, and therefore, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The record contains ten comparable sales for the Board's consideration. The appraisal comparable #6 is also board of review's comparable #4. The Board gave little weight to board of review's comparables #1 through #3. These comparables sold from August 2012 to March 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave little weight to the appraiser's comparable #1. This comparable is located over 1 mile from the subject property. Furthermore, the Board finds that the dwelling is 14 years older than the subject property. The Board gave little weight to the appraisal comparables #2 through #4. These comparables are a dissimilar one-story design when compared to the subject's split-level design.

The Board finds the best evidence of market value to be the appraisal comparables #5 and #6 which is also the board of review's comparable #4 along with board of review comparable #5. These comparables sold from April 2014 to December 2014 for prices ranging from \$317,500 to \$345,000 or from \$236.58 to \$261.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$276,216 or \$220.97 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds 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(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



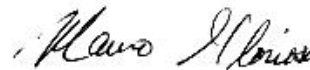
Member

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 21, 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

AGENCY

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