



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

APPELLANT: Elizabeth Cook
DOCKET NO.: 15-05682.001-R-1
PARCEL NO.: 09-02-312-002

The parties of record before the Property Tax Appeal Board are Elizabeth Cook, the appellant, by attorney Jessica MacLean, of Worsek & Vihon, 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: \$62,900
IMPR.: \$193,510
TOTAL: \$256,410

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 two-story, part 1.5-story and part one-story dwelling of frame and brick blend construction with 3,299 square feet of living area. The dwelling was originally constructed in 1954 with additions in 2005 and 2010. Features of the home include a 1,613 square foot basement that is 75% finished, central air conditioning, a fireplace and a 611 square foot tandem garage. The property has a 13,740 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Restricted Use appraisal report prepared by David Conaghan, certified general real estate appraiser, estimating the subject property had a market value of \$650,000 as of January 1, 2015. The document stated in pertinent part:

This report is for the sole use of Ms. Elizabeth Cook (the client) for the purpose of assisting with an ad valorem tax assessment and no other purpose. Regarding the subject property, this report is not intended for any use with financial transactions.

The appraiser utilized the sales comparison approach to value analyzing three comparable sales located within .46 of a mile of the subject property. The comparable parcels range in size from 11,317 to 21,250 square feet of land area and are improved with two-story frame or brick dwellings that were from 20 to 90 years old. The homes range in size from 3,151 to 3,700 square feet of living area with full finished basements, central air conditioning, one or two fireplaces and a two-car garage. The comparables sold between February 2013 and December 2013 for prices ranging from \$530,000 to \$735,000 or from \$166.22 to \$222.93 per square foot of living area, including land.

The appraiser applied adjustments to the comparables for differences in land area for comparable #3 only; exterior construction for comparable #2 only which is a brick dwelling; room count related to bathrooms for only two of the comparables; dwelling size for each comparable; number of fireplaces for comparable #3; and upward adjustments to each comparable for garage style for two-car as compared to the subject's tandem design.¹ After adjustments, the appraiser opined adjusted comparable sales prices ranging from \$532,400 to \$735,000.

After analyzing the data, the appraiser opined a market value for the subject property of \$650,000 and the appellant requested an assessment reflective of the appraised value based on the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$268,680. The subject's assessment reflects a market value of \$806,847 or \$244.57 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.

In support of its contention of the correct assessment the board of review submitted information provided by the Downers Grove Township Assessor which included three comparable sales and rebuttal statements regarding the comparable sales in the appellant's appraisal report.

In rebuttal the township assessor asserted that the appraisal sales lacked adjustments for location or time; no site adjustments were made for sales #1 and #2 with a minimal adjustment of \$0.66 per square foot to comparable sale #3. The assessor also disagreed with the reported site sizes for two properties based on the property record cards. The assessor also argued that 2015 lot sales in the subject's neighborhood of lots nearly 2,000 square feet smaller than the subject sold for approximately \$31 per square foot of land area.

Appraisal sales #1 and #3 according to the assessor are located in different neighborhoods from the subject with a different market and sales study. The assessor also reported that appraisal sale #2 has a location close to Route 83, a busy street.

¹ The appraisal report articulated that the tandem nature of the subject's garage design is inferior to the comparable properties.

In support of the assessment the assessor identified three comparable sales located in the same neighborhood code assigned by the assessor as the subject. These comparables are improved with multi-story frame or frame and masonry dwellings with the same quality grade as the subject. The comparables range in size from 2,962 to 3,858 square feet of living area. The dwellings were built between 1948 and 2012, with two of the comparables have additions in various years. One comparable has a partially finished basement and each has central air conditioning, one fireplace and a garage ranging in size from 498 to 544 square feet of building area. The sales occurred between January 2015 and August 2015 for prices ranging from \$772,500 to \$825,000 or from \$211 to \$261 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 met this burden of proof and a reduction in the subject's assessment is warranted.

For their respective evidence before the Property Tax Appeal Board, the appellant submitted an appraisal of the subject property and the board of review submitted three comparable sales. The Board has given no weight to the value conclusion of the appellant's appraisal report. The Board finds inconsistencies and significant errors in the adjustment process utilized in the appraisal report. For examples of the inconsistencies, the appraiser only adjusted one of the comparables for difference in land area without further explanation and the appraiser only adjusted comparable #2 for exterior construction when comparable #1 is also dissimilar to the subject property which would warrant an adjustment. The Board finds a significant error in the garage adjustment given the appraiser's opinion that the subject's tandem garage is a detriment to the subject property in comparison to the comparables which would mean the garage adjustment should have been a downward adjustment, not the upward adjustment of \$5,000 that was uniformly made to each of the comparables. Given the lack of credibility in the value conclusion of the appraisal report, the Board will examine the raw sales data in the appraisal.

Once the appraisal's value conclusion is discounted, the record contains six comparable sales. The Board has given little weight to appraisal sales #2 and #3 due to the inferior location of appraisal sale #2 and the larger dwelling size of appraisal sale #3. The Board has also given little weight to board of review sales #1 and #3 due to differences in age and dwelling size, respectively.

The Board finds the best evidence of market value in the record are appraisal sale #1 and board of review sale #2. These homes contain 3,297 and 2,962 square feet of living area, respectively. The homes sold in December 2013 and August 2015 for prices of \$735,000 and \$772,500 or for \$222.93 and \$260.80 per square foot of living area, including land. The subject's assessment

reflects a market value of \$806,847 or \$244.57 per square foot of living area, including land, which is above the best comparables in the record in terms of overall value and between the two comparables on a per-square-foot basis. After considering adjustments for differences between the subject and these two comparables along with the somewhat dated nature of appraisal sale #1, the Board finds that a reduction in the subject's assessment is justified.

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: _____

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: September 22, 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

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