



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

APPELLANT: Jeffrey Hamerman
DOCKET NO.: 15-05794.001-R-1
PARCEL NO.: 09-08-418-037

The parties of record before the Property Tax Appeal Board are Jeffrey Hamerman, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$121,710
IMPR.: \$65,220
TOTAL: \$186,930

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 is improved with a one-story ranch style dwelling of brick exterior construction with 2,007 square feet of living area. The dwelling was constructed in 1957. Features of the home include a 2,528 square foot basement that is partially finished, central air conditioning, a fireplace, an attached two-car garage and a detached two-car garage with 590 square feet of storage space above. The property has a 39,204 square foot site and is located in Downers Grove, 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 estimating the subject property had a market value of \$360,000 as of December 4, 2015. The appraisal was prepared by William J. Houlihan, certified residential real estate appraiser.

The appraiser described the subject dwelling as being in average overall condition. The appraiser further described the subject property as being located on a semi-busy thoroughfare. The appellant's appraiser also revealed that the subject property is located in a flood zone, however, the subject's improvements are not in the flood zone.

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using four comparable sales. The comparables selected by the appellant's appraiser were improved with three ranch style dwellings and one cape cod style dwelling that ranged in size from 1,766 to 2,500 square feet of living area. The dwellings ranged in age from 50 to 71 years old. Three comparables have a full or partial basement with two having finished area and one has a slab foundation. Other features include central air conditioning, a fireplace and a two-car or a four-car garage. The comparables have sites ranging in size from 8,875 to 15,397 square feet of land area and were located in Downers Grove from .54 of a mile to 1.58 miles from the subject property. The comparables sold from February 2015 to August 2015 for prices ranging from \$335,000 to \$397,500 or from \$138.95 to \$201.02 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$353,300 to \$378,600. Using these sales, the appraiser arrived at an estimated market value of \$360,000. The appellant requested the subject's assessment be reduced to \$119,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,930. The subject's assessment reflects a market value of \$561,351 or \$279.70 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 on three comparable sales improved with ranch style dwellings that ranged in size from 1,457 to 1,604 square feet of living area. The comparables were constructed from 1955 to 1960. Each comparable has a full or partial basement with one being partially finished, two have central air conditioning, one has two fireplaces and each has a garage ranging in size from 280 to 396 square feet of building area. The comparables have sites ranging in size from 6,570 to 7,500 square feet of land area. Two comparables have the same assessment neighborhood code as the subject property. The sales occurred from February 2014 to June 2015 for prices ranging from \$390,000 to \$427,500 or from \$266.52 to \$274.43 per square foot of living area, including land.

In rebuttal the board of review stated that appellant's appraisal comparable sale #1 is located south of 55th Street in a less desirable neighborhood and has no central air conditioning nor a basement; appraisal comparable sale #2 is located south of 55th Street in a less desirable neighborhood and is a dissimilar one and one-half story style dwelling; appraisal comparable sale #3 is located south of 55th Street in a less desirable neighborhood and the sale included two parcels of land that total 17,750 square feet of land area; appraisal comparable sale #4 is located south of 55th Street in a less desirable neighborhood.

The board of review also asserted the appellant's appraiser made a minimal site adjustments for the comparables of \$20,000 or \$25,000 or from \$.71 to \$.84 per square foot of land area. In addition, only comparable #1 was adjusted for its inferior location, however, all the comparables

are located south of 55th Street in less desirable locations.¹ The board of review provided two "tear down" land sales that sold in March 2015 for prices of \$297,500 and \$325,000 or for \$15.03 and \$26.00 per square foot of land area, respectively.

The board of review requested the assessment be confirmed.

In rebuttal appellant's counsel asserted board of review sales #1 and #3 are superior to the subject due to their quality of construction. In addition, comparable #3 is in a different neighborhood than the subject.

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.

As an initial matter. The Board finds that the parties reported small differences in the subject's dwelling size, basement size, amount of basement finish and whether the subject has 590 square feet of storage space above the first floor of the detached garage. The Board will use the appellant's appraiser's dwelling dimensions, as the appraiser included a sketch of the subject dwelling and an acknowledgement that a complete visual inspection of the interior and exterior area was performed. However, the Board finds the board of review's assertion that the subject's detached garage contains 590 square feet of storage space above the first floor is supported by the photographic evidence within the appellant's appraisal. The Board further finds that the appellant's appraiser acknowledged this added space, but did not disclose the amount of storage space and did not include a sketch of the detached garage within the appraisal report.

The Board finds the best evidence of market value to be the comparables sales provided by the board of review. The comparable sales provided by the board of review were most similar to the subject in location, style, age and features. These properties also sold proximate in time to the assessment date at issue for prices ranging from \$390,000 to \$427,500 or from \$266.52 to \$274.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$561,351 or \$279.70, which is above the range established by the best sales in the record. However, the Board finds the subject's higher assessment is justified due to its significantly larger lot, larger basement, additional finished basement area and significantly larger garage area. The Board gave less weight to the appellant's appraisal due to its effective date of December 4, 2015, without time adjustments to reflect the subject's estimated market value as of January 1, 2015. In addition, comparable #1 was located over 1 ½ miles from the subject, lacked a basement and lacked central air conditioning. Comparable #2 was a one and one-half story style dwelling, unlike the subject. Furthermore, the board of review provided two "tear down" land sales that demonstrated the land adjustment to the comparables made by the appellant's appraiser were highly suspect. As a final point, the board of review asserted seven of

¹ The appellant's appraiser also adjusted comparable #4 for location.

the comparables contained in the appellant's appraisal are located in inferior neighborhoods than the subject property, which was not refuted by the appellant. Based on this evidence the Board finds a reduction in the subject's assessment is not 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



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

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