



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

APPELLANT: Thomas Knight
DOCKET NO.: 15-05806.001-R-1
PARCEL NO.: 03-15-308-084

The parties of record before the Property Tax Appeal Board are Thomas Knight, 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: \$44,100
IMPR.: \$103,210
TOTAL: \$147,310

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 dwelling of frame and masonry construction containing 2,793 square feet of living area.¹ The dwelling is approximately 38 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 4-car garage. There is also a 967 square foot apartment over the garage with separate meters, mailbox and HVAC.² The site is approximately one acre in size and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Pahroo Appraisal and Consultancy estimating the subject property had a market value of \$305,000 or \$109.20 per square foot of living area as of

¹ The subject's dwelling size does not include the garage apartment's 967 square feet of living area.

² Per the subject's Property Record Card.

January 1, 2015. The appraiser analyzed five comparables that sold from November 2015 to June 2016 for prices ranging from \$270,000 to \$375,000 or from \$100.70 to \$125.47 per square foot of living area including land. The comparables are described as 1-story ranch or raised-ranch dwellings³ that range in age from 26 to 60 years old. They range in size from 1,900 to 2,800 square feet of living area and are located within .5 of a mile from the subject. The comparables have varying degrees of similarity with the subject. The appraiser also stated the subject was located in Wood Dale which is located "18 miles southeast of the downtown Chicago Business District known as the Loop." Regarding the garage apartment, which the appraiser was unable to access during the walk-through, the appraiser states there seems to be one livable bedroom and bath. The appraiser made "the extraordinary assumption" that the subject was private living space and could not be offered on the open market for rent. As such, the appraiser valued the subject as a two-bedroom home and considered the detached space above the garage as "a functional obsolescence to living area." After adjusting for differences with the subject, the comparables' adjusted sale prices ranged from \$231,600 to \$344,250.

Based on this evidence, the appellant requested the total assessment be reduced to \$101,656 or a market value of approximately \$305,000 or \$109.20 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$147,310. The subject's assessment reflects a market value of \$442,372 or \$158.39 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.

With respect to the appellant's evidence, the township assessor commented on the grid analysis that none of the appraisal comparables were the same style as the subject, none have one-acre lots and none have a separate rented apartment. The assessor further pointed out that the appraisal comparables sold 1 to 1.5 years after the subject's assessment date and that the appraiser did not adjust for the subject's larger site or separate apartment.

In support of the subject's assessment, the board of review submitted information on five comparable sales. These comparables are described as two-story dwellings of brick or brick and frame construction built from 1972 to 1988. They range in size from 2,000 to 3,285 square feet of living area. The comparables have varying degrees of similarity with the subject. The comparables sold from June 2014 through September 2015 for prices ranging from \$288,000 to \$465,000 or from \$141.55 to \$160.76 per square foot of living area including land. The board of review submitted a map showing the proximity of both parties comparables to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant states the best evidence of value is the appraisal.

Conclusion of Law

³ Per photographic evidence in the appraisal report.

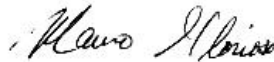
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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.

The appellant submitted an appraisal estimating the property had a market value of \$305,000 or \$109.20 per square foot of living area as of January 1, 2015. The Board gave little weight to the final opinion of value found in the appraisal report based on several factors. Four of the five comparable sales occurred in 2016 which are less indicative of market value as of the subject's assessment date of January 1, 2015. No adjustments were made for the sale dates. The comparables are 1-story or raised ranch dwellings which are dissimilar to the subject's two-story design. The appraiser gave no value to the separate garage apartment, making the "extraordinary assumption" that it was not rentable even though the Property Record Card describes the apartment has having its own meters, mailbox and HVAC system. The appraiser described the location of the subject as "18 miles southeast of the downtown Chicago Business District" whereas Wood Dale is located west-northwest of downtown Chicago. These issues cast doubt on the credibility of the appraisal report.

The Board gives little weight to the appraiser's "extraordinary assumption" that the garage apartment is not rentable given its separate mailbox, meters and HVAC system, and the fact that the appraiser was unable to gain access to the apartment during the walk-through. The Board finds the 967 square foot apartment contributes value to the subject.

The Board gave less weight to board of review comparable #2 based on its smaller dwelling size and lack of basement and to board of review comparable #5 based on its finished basement as compared to the subject's unfinished basement. Despite their smaller site sizes, the Board finds the best evidence of market value in the record to be board of review comparables #1, #3 and #4. These comparables are most similar to the subject in style, exterior construction, location, age and most features. The comparables sold from June 2014 to August 2015 for prices ranging from \$330,000 to \$465,000 or from \$141.55 to \$151.07 per square foot of living area including land. The subject's assessment reflects a market value of \$442,372 or \$158.39 per square foot of living area, land included, which is within the range established by the best comparables in the record on a total market value basis. The subject's valuation on a per square foot basis is somewhat higher than the range of similar comparables, but this is logical given the additional value of the garage apartment, the square footage of which was not included in the dwelling size. Based on this evidence, the Board finds no reduction in the subject's assessment based on overvaluation 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 17, 2018



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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