



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

APPELLANT: Daniel Streckert
DOCKET NO.: 15-05807.001-R-2
PARCEL NO.: 09-01-116-023

The parties of record before the Property Tax Appeal Board are Daniel Streckert, the appellant, by attorney Melissa Whitley and 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: \$147,020
IMPR.: \$568,560
TOTAL: \$715,580

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 one-story and part three-story dwelling of frame exterior construction with brick trim and 5,965 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement with 75% finish, central air conditioning, four fireplaces and three-car garage containing 770 square feet of building area. The property has a 21,340 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through council contending overvaluation as the basis of the appeal. In support of this argument the appellant called as her witness Michelle Mayers. Mayers is a Certified Residential Real Estate Appraiser and received her state license in 2003 along with certification in 2005.

Mayers testified that she prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2015. Mayers provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on one of the three traditional approaches to value. The Summary Residential Appraisal Report conveys an estimated market value of \$1,760,000 as of January 1, 2015.

Under the sales comparison approach to value, the appraiser utilized three suggested sales located in Hinsdale from .63 to 1.30 miles from the subject property. The dwellings were described as traditional dwellings of brick or stone and stucco exterior construction. The subject was described as being in average condition like comparable #1. Comparable #2 was described as being in superior condition and comparable #3 was described as being in inferior condition. Each comparable has a full basement with finished area, central air conditioning, three fireplaces and a three-car garage. The dwellings are from 15 to 73 years old. The dwellings range in size from 4,634 to 6,289 square feet of living area and are situated on lots that range in size from 11,835 to 33,428 square feet of land area. The comparables sold from January 2014 to August 2014 for prices ranging from \$1,625,000 to \$1,760,000 or from \$258.39 to \$379.80 per square foot of living area, land included.

Mayers testified that she did not include the third-floor attic as living area based on its sloping ceiling and odd shape with part being storage and has some finished area with a bathroom. Mayers testified that she made adjustments to the comparable #1 for difference in bathroom, smaller basement, additional balcony and fireplace when compared to the subject. Comparable #2 was adjusted for lot size, exterior construction being a full brick, superior condition, bathroom, square footage, basement size, additional kitchen in basement, and fireplace. Comparable #3 was adjusted for lot size, age, inferior condition, bathroom, square footage, basement size and fireplace. Mayers testified that "I adjusted the difference in gross living area (GLA) based on the sale price per square foot of the comparables. I averaged the price per square foot from the comparables, and I adjusted it at the lower end due to the overall average quality of the subject compared to the neighborhood." Mayers stated that she used \$75.00 per square foot for the GLA adjustment. Mayers testified that the \$75.00 was arrived based on 25 percent of the average of the sale price per square foot of the comparables. Mayers testified that she is slightly below the average price per square foot and went on the lower end due to the subject's deferred maintenance. Mayers testified that comparable #2 had a negative \$100,000 adjustment based on the pictures in the MLS, and that the comparable appeared to be superior in quality and architectural style when compared to the subject. Mayers stated that the kitchens and bathrooms appeared to be of a higher quality and higher materials. Mayers testified that the \$100,000 adjustment appeared to be the contributory difference of the value. Mayers stated that comparable #3 was adjusted for age and condition due to it being a much older home. The adjustments resulted in adjusted sale prices ranging from \$1,731,675 to \$1,785,995 or from \$275.35 to \$385.34 per square foot of living area, land included. Based on the adjusted sale prices, Mayers estimated the subject property had a fair market value of \$1,760,000 or \$295.05 per square foot of living area, land included, under the sales comparison approach. Based on the evidence, the appellant requested a reduction in the assessment.

Under cross-examination, Mayers testified that the listing for comparable #3 did not reflect that it was a tear-down property and she was not aware at the time she was doing the appraisal that

the property was going to be tore down. Mayers testified that the loft area on the third floor is heated but she did not include it in the living area. Mayers stated "When I sketched the subject, my first and second floors were very close to what the Assessor had as the square footage of the property. It did not appear to include the third floor. So I guess it's possible that I thought that maybe the space was finished after and wasn't a permitted space. It also has limited functional utility because of the sloping ceilings. Part of the space is for utility and storage." Mayers testified that she visited the subject property on May 2, 2016 and viewed the comparables at the same time. When questioned on how she could have viewed comparable #3 on that date since it was torn down July 2015, Mayers responded "I guess the only thing I can think of is maybe I drove past. I don't know." Mayers testified that page 1 of her report was deceiving based on her comments she reported that "The subject appears to be in average condition for the neighborhood. No physical, functional and external inadequacies were noted." Mayers then stated "That was a typo because later in the addendum I state that there is deferred maintenance in the addendum of the report that I state the --in the addendum on --it starts on Page 1 of 5 and continues on to Page 2 of 5 where I -- and then I've also in the report included the list of deferred maintenance that the homeowner supplied to me, and I included pictures in the report, also, of some of the --." Mayers responded that if she would have known that her comparable #3 had been torn down, she probably would not have used it. Mayers testified that she included comparable #3 to bracket the lot size and the gross living area. Mayers testified that she used her comparable #3 in the reconciliation after adjustments.

Under re-direct, Mayer testified that she was not in violation of USPAP by using her comparable #3 since it was a Multiple Listing Service (MLS) listing.

Under re-cross Mayer acknowledged that she included the homeowner's list of issues with the property. The board of review objected to the list based on it not being signed and it has a date of May 2, 2016 and not being able to know what was and wasn't a problem as of the effective date of the appraisal of January 1, 2015. The appellant's attorney responded with "The taxpayer felt that that was relevant information. In terms of him signing it, it was typed. So it's very possible that he wasn't able to sign it, but he did type in his name. So I request that it remain in the appraisal—or in the evidence." The Board's Administrative Law Judge took the objection under advisement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$715,580. The subject's assessment reflects a market value of \$2,148,889 or \$360.25 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 was member Charles Van Slyke.

The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. Gaddis testified that she has been in the assessment field for over 30 years. She is a Certified Illinois Assessing Officer and is familiar with the subject property. Gaddis testified that the appellant's comparable #2 is 1,331 square feet smaller in living area. Gaddis testified that the appellant's comparable #3 was built in 1943, sold in January 2014 and was demolished.

In support of its contention of the correct assessment the township assessor through the board of review submitted information on three comparable sales located in the subject's neighborhood code as assigned by the township assessor. Gaddis chose comparables that are improved with one, part two-story, part one-story; one, part two-story, part three-story, part one-story and one, part two-story, part one-story and part three-story single -family dwellings that ranged in size from 5,585 to 6,875 square feet of living area. The dwellings were of brick, frame or brick and frame exterior construction built from 1996 to 2005. Each comparable has a basement with 75% or 100% finished area, central air conditioning, two to five fireplaces and a garage ranging in size from 769 to 1,110 square feet of building area. These properties have sites ranging in size from 17,000 to 27,575 square feet of land area. The comparables sold from November 2014 to April 2015 for prices of \$2,610,000 to \$3,500,000 or from \$451.91 to \$532.00 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross examination, Gaddis acknowledged that her sale #1 sold four months after the lien date and sale #3 sold in January 2015. Gaddis testified that her three sales were raw sales and no adjustments were made. Gaddis stated that she had no knowledge if her sale #1 had been rehabbed prior to the sale. Gaddis acknowledged that her sale #3 was originally built in 1996 and had additions in 2004 and 2011. The "year built" column on the property record card only includes when the home was originally built and additions, not necessarily rehab. Gaddis testified that her sale #3 did not have an effective date because the additions were not significant enough to change the actual effective date.

In written rebuttal, the appellant's attorney stated that the board of review submitted raw unadjusted sales. Whereas the appellant has submitted an appraisal that was completed by a licensed appraiser.

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.

The board of review objected to the appraisal report containing a homeowner's list of issues with the property. The Board hereby overrules the objection. The Property Tax Appeal Board finds that the objection goes to the weight that will be given the homeowner's list of issues with the subject property, which was attached to the appraisal.

In this appeal, the appellant submitted an appraisal estimating the subject property had a market value of \$1,760,000 as of January 1, 2015. The appellant's appraisal witness relied on three suggested sales in estimating the market value of the subject property. The board of review provided three comparable sales in support of the subject's assessment. After reviewing the data and considering the testimony, the Board finds the testimony of the valuation witness was not persuasive. First, the appraiser testified that she did not include the loft area on the third floor in

the gross living area. Second, the appraiser testified that she viewed her comparables on May 2, 2016 and did not realize that her comparable #3 had been torn down. This property was torn down in July 2015. Third, the appraiser stated that the subject appears to be in average condition for the neighborhood. No physical, functional and external inadequacies were noted. However, later in the addendum she stated that there is deferred maintenance and had attached a list from the property owner of the issues associated with the home, but the list did not contain any monetary amounts. These unsupported arguments undermined the value conclusion. However, the Board will further examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appraiser's comparable #2 due to its smaller dwelling size when compared to the subject. The Board gave less weight to the appraiser's comparable #3 based on it being considerably older than the subject property and the dwelling was subsequently razed, demonstrating the purchase price was more for the underlying land. The Board gave less weight to the board of review's comparable #2 due to its larger dwelling size when compared to the subject. The Board finds the best evidence of market value to be the appraiser's comparable #1 along with the board of review comparable sales #1 and #3. The Board finds the remaining comparables have varying degrees of similarity in location, size, age and features. These comparable sales sold for prices ranging from \$1,700,000 to \$3,500,000 or from \$307.47 to \$532.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,148,889 or \$360.25 per square foot of living area, including land, which is within 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 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(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

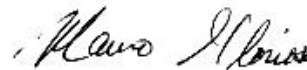
Member

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: February 18, 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

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