



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

APPELLANT: Janet Brunner
DOCKET NO.: 15-05855.001-R-1
PARCEL NO.: 05-15-211-022

The parties of record before the Property Tax Appeal Board are Janet Brunner, the appellant, by Greg Earl, Attorney at Law in Geneva; 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: \$44,080
IMPR.: \$199,010
TOTAL: \$243,090

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 exterior construction with 4,357 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with 1,630 square feet of finished area, central air conditioning, three fireplaces and a two-car garage. The property has a 20,377 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property prepared by Eric R. Sutherland. The appellant's attorney called as his witness Eric Sutherland. Sutherland is a Certified Residential Appraiser licensed in Illinois. Sutherland testified that he 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. Sutherland provided direct testimony regarding the appraisal methodology and final

value conclusion. The appraiser relied on the sales comparison approach to value. The appraiser arrived at an estimated market value of \$730,000 as of January 1, 2015.

The appraiser explained that the subject property was in a state of disrepair such as ceiling water damage in the kitchen, cracked floor tile in the bathroom and damaged deck floor. Under the sales comparison approach to value, the appraiser utilized three suggested sales located in Wheaton from .12 to .30 of a mile from the subject. Sutherland testified that the comparables are located in the same neighborhood code as the subject property. The comparables were described as two-story dwellings of frame, brick and stucco or stone and frame exterior construction. All the comparables have basements with two comparables having a finished area; central air conditioning, two or three fireplaces and a two-car or three-car garage. The dwellings are 9 or 13 years old. The dwellings range in size from 3,287 to 3,852 square feet of living area and are situated on lots that range in size from 10,800 to 12,832 square feet of land area. The comparables sold from March 2014 to June 2014 for prices ranging from \$685,000 to \$740,000 or from \$177.83 to \$211.13 per square foot of living area land included.

The appraiser made adjustments to the comparables for differences when compared to the subject in land area, condition, living area, foundation, fireplace, garage and porch/patio/deck. The adjustments resulted in adjusted sale prices ranging from \$715,250 to \$734,200 or from \$187.29 to \$217.60 per square foot of living area, land included. Based on these adjusted comparable sales, the appraiser concluded the subject had a market value of \$730,000 or \$167.55 per square foot of living area, land included.

Under cross examination, the appraiser was questioned about where he obtained the dwelling size for the subject property and his comparables, in which, Sutherland responded that he measured the subject property and obtained the dwelling size for his comparables through the township assessor's website. Sutherland testified that the land adjustments were based on a paired sale analysis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$272,920. The subject's assessment reflects a market value of \$819,580 or \$188.11 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. Van Slyke called Milton Township Chief Residential Deputy Assessor Mary Cunningham as a witness. Cunningham prepared the evidence on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales supplied by the Milton Township assessor's office. Three comparable sales are located in the same neighborhood code as assigned by the township assessor and three comparables are located in a different neighborhood when compared to the subject property. Two of the board of review's comparables are contained in the appellant's appraisal. The actual distance from the comparables to the subject was not disclosed on the grid analysis. Cunningham testified that comparables #4 through #6 are located within 1 mile from the subject property. The comparables are improved with two-story dwellings of frame exterior

construction. The comparables were built from 1998 to 2009. Each comparable has a basement with a finished area, central air conditioning, one to three fireplaces and a two-car or three-car garage. The comparables range in size from 3,270 to 4,273 square feet of living area and have sites ranging in size from 5,754 to 13,105 square feet of land area. The comparables sold from August 2013 to October 2014 for prices ranging from \$650,000 to \$1,155,000 or from \$198.78 to \$271.34 per square foot of living area, land included.

Under cross-examination, Cunningham testified that it is unique to go outside of the neighborhood to select comparable sales.

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.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$730,000 as of January 1, 2015. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$819,580 which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$730,000 as of the assessment date at issue. The Board gave less weight to board of review unadjusted comparables. The Board finds three of the six comparables submitted by the board of review are not located in the subject's neighborhood and two of the remaining comparables were selected by the appellant's appraiser. The Board finds the third remaining unadjusted comparable is considerably smaller than the subject. Since market value has been established the 2015 three-year average median level of assessments for DuPage County of 33.30% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: July 16, 2019



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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