



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

APPELLANT: Christopher Hack
DOCKET NO.: 15-05856.001-R-1
PARCEL NO.: 05-16-111-025

The parties of record before the Property Tax Appeal Board are Christopher Hack, 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 **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: \$28,070
IMPR.: \$94,570
TOTAL: \$122,640

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 1,777 square feet of living area. The dwelling was constructed in 1887. Features of the home include a 908 square foot basement, central air conditioning, a fireplace and a two-car garage. The property has a 9,310 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'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. Sutherland relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$285,000 as of January 1, 2015.

Under the sales comparison approach to value, Sutherland utilized three suggested sales located in Wheaton from .27 to .52-of a mile from the subject. The dwellings were described as a traditional style dwellings of frame or brick exterior construction with comparable #1 listed as inferior condition, comparable #2 is listed as good condition, the same as the subject, and comparable #3 is listed in average condition. The basements range in size from 813 to 1,265 square feet with two comparables have a finished rec room. The comparables have central air conditioning, two comparables have a fireplace and two comparables have a one-car or two-car garage. The dwellings range in age from 84 to 129 years old. The comparables range in size from 1,580 to 2,436 square feet of living area and are situated on lots that range in size from 7,924 to 10,944 square feet of land area. The comparables sold from June 2012 to April 2014 for prices ranging from \$259,900 to \$320,000 or from \$131.36 to \$194.94 per square foot of living area land included.

Sutherland made adjustments to the comparables for differences when compared to the subject for quality of construction, age, condition, living area, basement size, basement finish area, fireplace, garage and porch/patio/deck. The adjustments resulted in adjusted sale prices ranging from \$272,900 to \$305,900 or from \$116.63 to \$193.61 per square foot of living area, land included. Based on these adjusted sales, the appraiser concluded a market value for the subject of \$285,000 as of January 1, 2015.

Under cross examination, Sutherland testified that for his comparables the above ground square footage was taken from Milton Township. Sutherland stated that he did not include a drawing of the subject property or photographs of his comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,640. The subject's assessment reflects a market value of \$368,288 or \$207.25 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. Van Slyke called Milton Township Residential Deputy Assessor Luke Wiesbrock as a witness.

In support of its contention of the correct assessment the board of review submitted information on six suggested comparable sales. The comparable sales are located in the same neighborhood code as assigned by the township assessor. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction. The comparables were built from 1907 to 1928. Each comparable has a basement with three comparables having a finished area and a one-car or two-car garage. Five comparables have central air conditioning and five comparables have one or two fireplaces. The comparables range in size from 1,444 to 1,985 square feet of living area and have sites ranging in size from 6,626 to 13,084 square feet of land area. The comparables sold from May 2013 to August 2015 for prices ranging from \$400,000 to

\$547,500 or from \$223.84 to \$287.40 per square foot of living area, land included, with comparable #6 selling in October 2013 for \$500,000 and re-selling in August 2015 for \$547,500.

Under cross examination, Wiesbrock testified that they use sales after January 1, 2015 assessment date. Wiesbrock testified that he did not know that the subject had a 6-foot ceiling height in the basement.

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.

In this appeal, the appellant submitted an appraisal estimating the subject property had a market value of \$285,000 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 six suggested comparable sales in support of the subject's assessment. After reviewing the data and considering the testimony, the Board finds the appellant's appraiser was not persuasive. First, the appraiser did not make an adjustment for a June 2012 sale when compared to the January 1, 2015 effective valuation date when other similar sales that were more proximate to the assessment date were available. Second, the appraiser made inconsistent adjustments for condition when compared to the subject and the adjustment amount was not well explained. Third, the appraiser indicated "under attachments" that comparable photographs were submitted, but they were not included in the appraisal. These inconsistencies 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 Board finds the record contains nine comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appraiser's comparable #3 along with the board of review's comparable #3. These properties sold in June 2012 and May 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the appellant's comparable #2 along with the board of review's comparables # 1, #2 and #6 due to their finished basements and /or dissimilar dwelling size when compared to the subject. The Board finds the remaining three comparables were more similar in location, lot size, dwelling size, age and features. Due to these similarities the Board gave these comparables more weight. These similar properties sold from April 2014 to June 2015 for prices ranging from \$259,900 to \$420,000 or from \$137.51 to \$250.00 per square foot of living area including land. The subject's assessment reflects a market value of \$368,288 or \$207.25 per square foot of living area including land, which falls within the range established by the most similar comparables in this 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. Therefore, no reduction in the subject's assessment 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

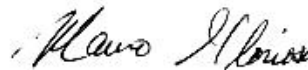
DISSENTING: _____

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 21, 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

AGENCY

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