



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

APPELLANT: Thomas Battista
DOCKET NO.: 15-05886.001-R-1
PARCEL NO.: 03-15-410-031

The parties of record before the Property Tax Appeal Board are Thomas Battista, the appellant, by attorney Thomas M. Battista, of the Law Offices of Thomas M. Battista in Chicago; 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: \$30,480
IMPR.: \$100,970
TOTAL: \$131,450

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 one-story dwelling of brick exterior construction with 3,245 square feet of living area. The dwelling was constructed in 1965. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 693 square foot attached garage. The property also has an indoor swimming pool, a 31,416 square foot site 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 estimating the subject property had a market value of \$310,000 as of January 1, 2015. The appraisal was prepared by James Matthews, a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed both the sales comparison approach to value and the cost approach.

In the cost approach to value, the appraiser estimated the subject's land value at \$100,000. The appraiser then calculated a replacement cost new of \$343,405. The appraiser made a deduction of \$137,362 for a physical depreciation to arrive at depreciated improvement value of \$206,043. The appraiser added the "as is" value of site improvements of \$25,000 and the land value to arrive at an estimated value under the cost approach of \$331,043.

Under the sales comparison approach, the appraiser analyzed four comparable sales located from .11 to .67 of a mile from the subject property. The comparables consist of a 1.0-story dwelling; two, 1.5-story dwellings and a 2-story dwelling that range in age from 36 to 62 years old. The dwellings had features with varying degrees of similarity when compared to the subject. As set forth in the appraisal, the dwellings range in size from 2,740 to 3,000 square feet of living area and are situated on sites that contain from 8,844 to 30,900 square feet of land area. The comparables sold from August 2013 to February 2015 for prices ranging from \$279,000 to \$310,000 or from \$97.73 to \$113.14 per square foot of living area including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$306,764 to \$325,786. The appraiser arrived at an estimated value under the sales comparison approach of \$310,000. In reconciling the two approaches to value the appraiser gave most weight to the sales comparison approach. The appellant requested the total assessment be reduced to \$103,333, which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$131,450. The subject's assessment reflects an estimated market value of \$394,745 or \$121.65 per square foot of living area including land when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on six comparable sales. The comparables consist of one-story dwellings that were built from 1955 to 1968. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,813 to 2,349 square feet of living area and are situated on sites that contain from 8,475 to 14,195 square feet of land area. The comparables sold from March 2014 to February 2015 for prices ranging from \$250,000 to \$319,000 or from \$126.44 to \$151.11 per square foot of living area including land. The board of review submission included property record cards for the subject property, the comparable sales used by the board of review and the comparable sales contained in the appellant's appraisal. There were significant differences in dwelling size and lot size for the appellant's appraisal sales as set forth in the appraisal and on the property record cards. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains an appraisal submitted by the appellant and information on six comparable sales provided by the board of review. The Board gives the final opinion of value found in the appraisal little weight due to lack of adjustments for dwelling design, age, and date of sale in relation to a 2015 market value date.¹ The Board will consider the raw sales data using the corrected information.

The Board gave less weight to the appellant's appraisal comparable sales #1 and #3 due to their dissimilar dwelling design when compared to the subject property. The Board also gave less weight to the appellant's appraisal comparable sales #2 and #4 due to their 2013 sale dates which are less proximate in time to the January 1, 2015 assessment date. The Board gave less weight to the board of review's comparable sale #6 due to its older age and lack of a basement when compared to the subject property.

The Board gave most weight to the board of review comparable sales #1 through #5. These comparables sold more proximate in time to the assessment date and were similar to the subject in age, design and/or other features. The Board recognizes that each of the dwellings is smaller than the subject dwelling. These properties sold from March to September of 2014 for prices ranging from \$250,000 to \$319,000 or from \$126.44 to \$143.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$394,745 or \$121.65 per square foot of living area, including land, which falls above the comparables in terms of overall value but below the range of the comparables on a per square foot basis, which is justified when considering differences in size. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and a reduction in the assessment is not justified.

¹ The Board finds the best evidence of the description of the appellant's appraised comparable sales is contained within the property record cards submitted by the board of review as they contain schematic drawings and calculations of the dwelling sizes not included in the appraisal.

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



Member



Acting 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: September 22, 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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