



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

APPELLANT: Robert Rohrman
DOCKET NO.: 15-05959.001-R-1
PARCEL NO.: 09-07-405-005

The parties of record before the Property Tax Appeal Board are Robert Rohrman, 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: \$123,480
IMPR.: \$260,840
TOTAL: \$384,320

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 one-story and part two-story frame and masonry dwelling containing 4,167 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full basement with 100% finished area, central air conditioning, three fireplaces, an in-ground pool and a 3-car garage.¹ The site is approximately 49,405 square feet in size and is located in Downers Grove, Downers Grove 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 Nicholas J. Mulligan estimating the subject property had a market value of \$975,000 or \$233.98 per square foot of living area as of January 1, 2015. In developing the sales comparison approach to value, the appraiser analyzed four

¹ The appraiser describes the subject as having an indoor swimming pool. The board of review submitted a property record card and photographic evidence showing the in-ground pool is outdoors.

comparables that sold from September 2013 to August 2014 for prices ranging from \$862,000 to \$982,500 or from \$185.00 to \$233.82 per square foot of living area including land. The comparables are described as "traditional" frame and/or masonry dwellings that range in age from 7 to 69 years old.² They range in size from 4,042 to 5,000 square feet of living area and are located a distance of .04 of a mile to 1.08 miles from the subject. The comparables have varying degrees of similarity with the subject. The appraiser adjusted the comparables for differences with the subject, including adjusting site sizes by \$1 per square foot of land area and dwellings by \$50 per square foot of living area. After adjustments the comparables' adjusted sale prices ranged from \$876,850 to \$1,013,750. Based on these adjusted sales, the appraiser concluded a final value using the sales comparison approach to value of \$975,000.

The appraiser also developed the cost approach which valued the property at \$988,056. In the cost approach, the appraiser valued the site at \$350,000 or \$7.08 per square foot of land area and valued the dwelling at \$150.00 per square foot of living area before applying a depreciation factor. In reconciliation, the appraiser gave more weight to the sales comparison approach as it best represents the actions of buyers and sellers.

Based on this evidence, the appellant requested the total assessment be reduced to \$325,000 or a market value of approximately \$975,000 or \$233.98 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 \$384,320. The subject's assessment reflects a market value of \$1,154,114 or \$276.97 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 board of review submitted a memo from the township assessor pointing out the appraiser adjusted the comparables site sizes by \$1.00 per square foot of land area yet valued the subject site at \$350,000 or \$7.08 per square foot of land area in the cost approach. The assessor submitted evidence of a land sale in the DB neighborhood where a 36,300 square foot lot sold in October 2013 for \$677,500 or \$18.33 per square foot of land area.³ The assessor also cites differences between the subject and both parties' comparables.

In support of the subject's assessment, the board of review submitted information on three comparable sales described as part-one and part two-story dwellings of frame or frame and masonry construction. The comparables were built from 2004 to 2012. They range in size from 3,857 to 4,409 square feet of living area and have varying degrees of similarity with the subject. The comparables sold from September 2013 through July 2015 for prices ranging from \$1,120,000 to \$1,432,750 or from \$284 to \$325 per square foot of living area including land,

² The subject is a two-story dwelling. The photographic evidence in the appraisal indicates comparable #2 is a one-story home. This evidence is supported by the Property Record Card submitted by the board of review.

³ The assessor submitted a PTAX-203 Illinois Real Estate Transfer Declaration documenting the land sale described above. However, the PTAX-203 also indicated the current and future use of the parcel was a residence and the parcel had a homestead exemption applied to it. The assessor did not indicate whether or not this was a "tear down" and the appellant did not refute the claim that it was a land sale.

rounded. 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 appellant submitted an appraisal estimating the property had a market value of \$975,000 or \$233.98 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 distance of the comparables to the subject, different one-story style as compared to the subject's two-story style and/or a sale date in 2013 which is less indicative of market value as of the subject's assessment date of January 1, 2015. The appraiser did not adjust for this dated sale. The appraiser stated in the comments that each sale was adjusted for lot size by \$1.00 per square foot of land area if the difference exceeded 1,000 square feet. However, the appraiser, in the cost approach, valued the subject's site at \$350,000 or \$7.08 per square foot of land area and the assessor submitted evidence of a land sale for \$18.33 per square foot of land area, both of which are significantly higher than the \$1.00 per square foot adjustment factor. The appraiser described the subject's in-ground pool as being indoors when other evidence clearly indicated the pool is outdoors. These issues call into question the credibility of the final opinion of value in the appraisal. The Board will however analyze the raw sales.

The Board gave less weight to appraisal comparables #1, #2 and #3 and to board of review comparables #1 and #3 based on their distance from the subject, 2013 sale date and/or unfinished basements and/or one-story style as compared to the subject's finished basement and two-story design. The Board finds the best evidence of market value in the record to be appraisal comparable #4 and board of review comparable #2. Despite their lack of in-ground pools, these comparables are similar to the subject in style, dwelling size, location, exterior construction, age and most features. The comparables sold in July 2014 and July 2015 for \$925,000 and \$1,125,000 or for \$185 and \$292 per square foot of living area including land, rounded. The subject's assessment reflects a market value of \$1,154,114 or \$276.97 per square foot of living area, land included, which is supported by the best comparables in the record on a per square foot basis. The subject's total market value is slightly above the highest similar comparable but this is logical based on the subject's larger dwelling size and in-ground pool. 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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