



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

APPELLANT: Andrew Scala
DOCKET NO.: 15-06232.001-R-1
PARCEL NO.: 05-34-210-003

The parties of record before the Property Tax Appeal Board are Andrew Scala, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$ 25,180
IMPR.: \$ 81,170
TOTAL: \$106,350

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 that has 2,239 square feet of living area. The dwelling was built in 1982. The home features central air conditioning, a fireplace and a 460 square foot garage. The subject has a 9,099 square foot site. The subject property is located in Milton Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraisal was prepared for a refinance transaction and the client was listed as JP Morgan Chase Bank. The appraiser developed the sales comparison approach to value using four comparable sales in arriving at an opinion of value of \$294,000 as of March 18, 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$106,360. The subject's assessment reflects an estimated market value of \$319,399 or \$142.65 per square foot of living area including land when applying the 2015 three-year average median level of assessment for DuPage County of 33.30%.

In support of the subject's assessment, the board of review submitted six comparable sales located within the same neighborhood code as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from August 2012 to July 2015 for prices ranging from \$330,000 to \$377,500 or from \$145.63 to \$174.66 per square foot of living area including land.

With respect to the appellant's evidence, the board of review, through the township assessor, argued that the appellant's appraisal was not prepared for ad valorem purposes and is dated in relation to the assessment date. The assessor argued the comparable sales used in the appraisal are split-level style dwellings, dissimilar to the subject. 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellant submitted an appraisal estimating the subject property has a market value of \$294,000 as of March 18, 2013. The Board gave little weight to the appraisal report. The effective date of the appraisal was 20 months prior to the subject's assessment date. Moreover, the comparable sales contained within the appraisal occurred in 2012, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. Finally, the comparable sales selected by the appellant's appraiser were dissimilar in design when compared to the subject. These factors undermine the credibility of the appraisal's final value conclusion.

The board of review submitted six comparable sales for the Board's consideration. The Board gave less weight to comparables #1, #2, #4 and #5. These properties sold in 2012 or 2013, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board finds comparables #3 and #6 submitted by the board of review are most similar when compared to the subject in location, land area, design, age, dwelling size and most features, but have basements, superior to the subject. They sold in June 2014 and July 2015 for prices of \$365,000 and \$377,500 or \$149.35 and \$154.46 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$319,399 or \$142.65 per square foot of living area including land, which is less than the most similar comparable sales contained in the record. After considering logical 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, the Board finds 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(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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Andrew Scala, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187