



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

APPELLANT: Scott & Alda Levitt
DOCKET NO.: 15-06422.001-R-1
PARCEL NO.: 09-21-303-013

The parties of record before the Property Tax Appeal Board are Scott and Alda Levitt, the appellants; 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: \$60,500
IMPR.: \$117,830
TOTAL: \$178,330

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a part two-story and part one-story dwelling of brick exterior construction that contains 3,700 square feet of living area.¹ The dwelling was constructed in 1995. Features of the home include a full basement with a recreation room, bedroom and bathroom. The dwelling also has central air conditioning, one fireplace, a central vacuum system and an attached garage with 716 square feet of building area. The property has a 15,239-square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$535,000

¹ The Board finds the best evidence in size to be developed by the appellant's appraiser, which included a sketch of each floor of the dwelling with measurements and calculations. In comparing the sketch of the subject property in the appraisal with the sketch on the subject's property record card discloses the primary difference to be a sitting room above the garage included in the appraisal that is not included on the property record card.

as of December 31, 2014. The appraisal was prepared by Mark Stapleton, a certified residential real estate appraiser. The appraiser indicated within the report that the purpose of the appraisal was to estimate the market value of the subject property. The property rights appraised was the fee simple estate and the highest and best use was determined to be the present use of the property. The appraiser described the home as being in average condition.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales improved with two-story dwellings that range in size from 3,344 to 4,545 square feet of living area. The dwellings were constructed in 1994 and 1996. Each comparable has a basement with two having finished area, central air conditioning, one or three fireplaces and a three-car garage. These properties have sites ranging in size from 13,719 to 22,665 square feet of land area. Each property is located in Darien from .03 to .26 of a mile from the subject property. The comparables sold from March 2014 to January 2015 for prices ranging from \$525,000 to \$612,000 or from \$134.65 to \$167.42 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$515,625 to \$550,000. Based on this analysis the appraiser arrived at an estimated market value of \$535,000 or \$144.59 per square foot of living area, including land.

The appellants also completed Section V- Comparable Sales/Assessment Grid Analysis of the appeal using four comparable sales with three of the sales also being used in the appellants' appraisal. The additional sale was improved with a one-story dwelling of brick construction with 3,487 square feet of living area. The dwelling was constructed in 1996. Features include a partial basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 950 square feet of building area. This property sold in June 2015 for a price of \$525,000 or \$150.55 per square foot of living area, including land.

Based on this evidence the appellants requested the subject's assessment be reduced to \$178,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,240. The subject's assessment reflects a market value of \$580,300 or \$156.84 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with part two-story and part one-story dwellings that range in size from 3,164 to 4,140 square feet of living area. The dwellings were constructed from 1994 to 2004. Each comparable has a full basement with two being partially finished, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 758 square feet of building area. These properties have sites ranging in size from 12,903 to 20,892 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from August 2013 to October 2015 for prices ranging from \$595,000 to \$685,000 or from \$165.46 to \$191.75 per square foot of living area, including land.

Based on these sales the board of review requested the assessment be confirmed.

In rebuttal the appellants provided a copy of the 2016 Change of Assessment Notice from the DuPage County Supervisor of Assessments disclosing the assessment was reduced to \$177,180, reflecting a market value of \$531,590. The appellants also submitted a revised appraisal reflecting the size of the subject dwelling as being 3,584 square feet of living area, the same as on the subject's property record card. The appraised value remained unchanged. The appellants also submitted an analysis of Darien Club sales from 2012-2015, which included six new sales. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Pursuant to this rule, the Property Tax Appeal Board finds the revised appraisal and the additional sales are improper rebuttal evidence and will not be further considered by the Property Tax Appeal Board in its determination of the correct assessment of the subject property.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal estimating the subject property had a market value of \$535,000 as of December 31, 2014. The appraiser relied upon three sales located within the subject's subdivision, two of which were located along the same street and one was located within the same block as the subject property. The appraiser adjusted the comparables for differences to the subject property and arrived a value of \$535,000 or \$144.59 per square foot of living area, including land, which was within the range established by the comparables on an overall basis and on a price per square foot basis. Little weight was given the additional sale provided by the appellants as this property differed from the subject in style. The board of review comparables were also similar to the subject property in location, style and features. Although these comparables tended to support the subject's assessment, the appellants submitted a copy of the 2016 assessment change notice from the supervisor of assessments disclosing the subject's assessment had been reduced from \$193,240 to \$177,180. This reduction supports the conclusion that the subject's 2015 assessment was excessive and provides further support that the appraised value presented by the appellants is indicative of the property's market value as of January 1, 2015. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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: June 19, 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

AGENCY

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

APPELLANT

Scott & Alda Levitt
1601 Darien Club Drive
Darien, IL 60561

COUNTY

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