



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

APPELLANT: Douglas and Carol Domek
DOCKET NO.: 16-05185.001-R-1
PARCEL NO.: 03-18-404-032

The parties of record before the Property Tax Appeal Board are Douglas and Carol Domek, the appellants, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, Ltd. 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 **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: \$48,880
IMPR.: \$102,514
TOTAL: \$151,394

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 2016 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 brick and frame exterior construction with 3,854 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage with 461 square feet of building area. The property has a 15,163 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal of the subject property with an estimated market value of \$360,000 as of January 1, 2016. The retrospective appraisal was prepared by Gregory B. Nold, a State of Illinois certified residential real estate appraiser. The property rights appraised were fee simple and the purpose of the appraisal was for ad valorem tax assessment.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized five comparable sales that are located within .41 of a mile of the subject property. The comparables are described as two-story dwellings ranging in size from 2,412 to 4,324 square feet of living area that were 25 to 30 years old. The comparables have full or partial basements, three of which have finished area. Features of each comparable include central air conditioning, one to three fireplaces and either a two-car or a three-car garage ranging in size from 451 to 792 square feet of building area. The comparables have sites ranging in size from 7,006 to 12,902 square feet of land area. The comparables sold for prices ranging from \$265,000 to \$375,000 or from \$85.57 to \$110.32 per square foot of living area, including land. The appraiser adjusted for differences to the subject in site size, exterior construction, room count, gross living area, basement finish, garages and fireplaces. After making these adjustments to the comparables, the appraiser estimated the subject had a market value of \$360,000 as of January 1, 2016. Based on this evidence, the appellants 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 of \$157,790. The subject's assessment reflects a market value of \$473,986 or \$122.99 per square foot of living area, land included, when using the 2016 three year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appellant's submission, the board of review submitted a map depicting the locations of the subject and both parties comparables, a spreadsheet and property record cards¹ for the comparables in the appellant's appraisal. The board of review also argued appraiser's comparables are not in the subject neighborhood.

In support of its contention of the correct assessment of the subject property the board of review provided information on seven comparable sales located in the same neighborhood code as the subject property as defined by the township assessor. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 2,399 to 3,364 square feet of living area that were constructed from 1988 to 1997. The comparables have full or partial unfinished basements, central air conditioning, a fireplace and garage ranging in size from 420 to 810 square feet of building area. The comparables have sites ranging in size from approximately 4,500 to 13,534 square feet of land area. The comparables sold from February 2014 to January 2016 for prices ranging from \$320,000 to \$535,000 or from \$124.07 to \$159.04 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

¹ According to the additional notes on the property record card, appellant's appraisal comparable #1 was a short sale that was not refuted by the appellant.

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 has a market value of \$360,000 as of January 1, 2016. The Board finds the appraiser's value conclusion is not credible because there were recent sales of two-story dwellings in the subject's neighborhood not used by the appraiser that were more similar in dwelling size. Furthermore, the appraiser utilized three comparables (#2, #3, #4) that sold in 2013 and 2014 which were dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date. In addition, two of the comparables (#4 and #5) were also considerably smaller in dwelling size than the subject. Lastly, less weight was given to the appraiser's comparable #1. This was a short sale that calls into question the arm's length nature of the transaction. These factors undermine the appraiser's value conclusion.

The Board also gave less weight to board of review comparables #1, #2 and #3 through #6. Four of these comparables (#1, #2, #3 and #4) were considerably smaller in dwelling size when compared to the subject. In addition, three of the comparables (#2, #4 and #5) sold in 2014 which were dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date. Lastly, the board of review comparable #4 was also more dissimilar in age to the subject than the other comparable sales in the record.

The Board finds the best evidence of market value to be appellants' comparable #2 and board of review comparables #3 and #7. These three comparables are most similar to the subject in location, design, age and most features, though all have smaller dwelling sizes. The comparables sold from June 2015 to January 2016 for prices ranging from \$375,000 to \$400,000 or \$109.91 to \$124.88 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$473,986 or \$122.99 per square foot of living area including land, which considerably above the range on a market value basis established by the most similar comparable sales but within the range on a per square foot basis. This is logical when considering economies of scale which is an accepted real estate valuation theory providing, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. 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 overvalued. Therefore, the Board finds a reduction in the subject's assessment is warranted. Since market value has been established the 2016 three-year average median level of assessments for DuPage County of 33.29% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: July 16, 2019



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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