



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

APPELLANT: Scott Sumeracki
DOCKET NO.: 16-05261.001-I-1
PARCEL NO.: 03-29-303-011

The parties of record before the Property Tax Appeal Board are Scott Sumeracki, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$59,700
IMPR.: \$257,320
TOTAL: \$317,020

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 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 one-story industrial building of masonry construction with 14,716 square feet of building area.¹ The building was constructed in 1974 and had a 3,750 square foot addition completed in 1982. The property has a 28,222 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales that were located in Addison. The comparables were similar one-story industrial buildings of masonry construction that ranged in size from 10,077 to 17,100 square feet of building area. The buildings were constructed from 1963 to 1979. The comparables had other features with varying degrees of similarity to the

¹ The Board finds the best evidence of the subject's building size was the delineated sketch submitted by the board of review.

subject. The comparables had sale dates ranging from June 2014 to July 2016 for prices ranging from \$343,000 to \$1,137,150 or from \$34.04 to \$66.50 per square foot of building area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$266,867.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$317,020. The subject's assessment reflects a market value of \$952,298 or \$64.71 per square foot of building area including land, when using 14,716 square feet of building area and 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales that were located in Addison and Lombard. Three of the board of review's comparables were also submitted by the appellant. The comparables were similar one-story industrial buildings of masonry construction that ranged in size from 10,000 to 19,069 square feet of building area. The buildings were constructed from 1971 to 1986. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from June 2014 to January 2016 for prices ranging from \$765,000 to \$1,400,000 or from \$65.23 to \$82.11 per square foot of building area, including land. Based on this evidence the board of review requested that the subject's assessment be confirmed.

The appellant submitted rebuttal arguing that the board of review was using an incorrect size for the subject's improvement.

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 parties submitted a total of 10 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #4, due to its sale price of \$343,000 being an outlier, when compared to the parties' other comparables. The Board also gave less weight to the parties' common comparable, located at 1770 Cortland Ct., due to its sale date occurring greater than 18 months prior to the January 1, 2016 assessment date at issue. The Board finds the parties' remaining comparables were most similar to the subject in location, size, age and features. The best comparables had sale dates ranging from February 2015 to July 2016 and sold for prices ranging from \$675,000 to \$1,400,000 or from \$59.36 to \$82.11 per square foot of building area, including land. The subject's assessment reflects a market value of \$952,298 or \$64.71 per square foot of building area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: February 18, 2020



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

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