



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

APPELLANT: Daniel Smothers  
DOCKET NO.: 16-06240.001-R-1  
PARCEL NO.: 06-07-408-032

The parties of record before the Property Tax Appeal Board are Daniel Smothers, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$22,770  
**IMPR.:** \$49,050  
**TOTAL:** \$71,820

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 dwelling of frame and masonry construction with 1,263 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full finished basement, central air conditioning, a fireplace and a single carport. The property has a 9,300 square foot site and is located in Lombard, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$175,000 as of January 1, 2016. The appellant's appraisal was completed using the cost and the sales comparison approaches in estimating a market value for the subject property.

Under the cost approach, the appellant's appraiser calculated a site value for the subject of \$60,000. The appraiser then calculated a cost-new of the subject's improvements of \$203,615 and subtracted \$108,588 for depreciation to arrive at a depreciated value of the improvements of \$95,027. The appraiser next added \$30,000 for "As-is" value of the site improvements to arrive at an indicated value for the subject by the cost approach of \$185,027.

Under the sales comparison approach, the appellant's appraiser selected six suggested comparable properties that were one-story dwellings that ranged in size from 1,040 to 1,500 square feet of living area. The comparables were built from 1950 to 1959. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from February 2015 to January 2016 for prices ranging from \$150,000 to \$175,000 or from \$116.67 to \$151.79 per square foot of living area, including land. After adjustments the comparables had adjusted sale prices ranging from \$153,455 to \$178,175. Based on the adjusted sales, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$175,000.

Under reconciliation, the appraiser placed most weight on the sales comparison approach and estimated the subject property had a market value of \$175,000 as of January 1, 2016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,820. The subject's assessment reflects a market value of \$215,740 or \$170.82 per square foot of living area including land, 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.

As to the appellant's appraisal, the board of review submitted a brief from the York Township Assessor's Office critiquing the appraisal. The assessor argued that only two of the properties used in the appraisal were located in the subject's neighborhood.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on five comparable sales. The comparable properties were one-story dwellings that ranged in size from 972 to 1,308 square feet of living area. The comparables were built from 1949 to 1956. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from June 2014 to June 2015 for prices ranging from \$221,000 to \$267,500 or from \$168.96 to \$232.08 per square foot of living area, including land.

### **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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraiser's use of properties that were not located in the subject's neighborhood, when other similar one-story homes within the subject's neighborhood were available for comparison. In addition, the Board finds that after viewing the photographic evidence in this record that the appellant's appraisal comparables were not as aesthetically similar as the subject property or the comparables used by the board of review, that were located within the same neighborhood as the subject and aesthetically more similar.

The Board finds the best evidence of market value to be the board of review's comparable sales #3 and #5. These comparables were most similar to the subject in location, design, age, size and features. These comparables also sold proximate in time to the January 1, 2016 assessment date at issue. The best comparables sold in March and June 2015 for prices of \$223,500 and \$267,500 or \$199.55 and \$223.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$215,740 or \$170.82 per square foot of living area, including land, which is supported by the market values of the best comparables in this record. The Board further finds that the board of review's comparable sale #3, located on the same street as the subject at 556 Green Valley Drive, was nearly identical to the subject in location, lot size, size and most features. It sold for \$223,500 or \$199.55 per square foot of living area, including land. The Board gave less weight to the parties' remaining comparables due to their dissimilar locations, different dwelling designs or their sale dates occurring greater than 17 months prior to the assessment date at issue. 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.

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Chairman



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Member



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Member



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Member



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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: January 21, 2020



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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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