



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Couture
DOCKET NO.: 16-06360.001-R-1
PARCEL NO.: 05-01-108-002

The parties of record before the Property Tax Appeal Board are Paul Couture, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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:	\$18,350
IMPR.:	\$115,810
TOTAL:	\$134,160

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 three-story dwelling of frame exterior construction with 4,024 square feet of living area¹. The dwelling was constructed in 1939. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a two-car garage. The property has a 40,020 square foot site and is located in Lombard, Milton Township, DuPage County².

¹ The Board finds the best evidence of size was presented by the appellant located in the appraisal which contained a schematic diagram and the calculations of the subject's size. The board of review property record card did not include a schematic diagram depicting the size of the subject.

² The Board finds the best evidence of site size was presented by the appellant located in the appraisal which contained a plat map with dimensions of the subject site. The board of review property record card did not include a plat map or dimensions of the subject site.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property with an estimated market value of \$403,000 as of May 10, 2016. The appraisal was prepared by Anthony Disalvo, a State of Illinois certified residential real estate appraiser. The property rights appraised were fee simple and the appraisal was performed in connection with a refinance transaction.

In estimating the market value, the appraiser developed the cost approach to value and the sales comparison approach to value. Using the cost approach, the appraiser estimated the subject property had a site value of \$120,000. The appraiser estimated the building improvements had a replacement cost new of \$384,463. Using an economic life of 65 years and a remaining economic life of 50 years, the appraiser calculated physical depreciation to be \$88,722 plus an additional \$8,000 for the estimated cost to complete flooring in great room and media room. Appraiser also applied \$15,000 for external obsolescence depreciation resulting in a depreciated cost of the improvements of \$272,741. Adding the land value, the depreciated improvement value and the value of the site improvements of \$12,000, the appraiser arrived at an estimated value under the cost approach of \$404,700.

Under the sales comparison approach to value the appraiser utilized four comparable sales and an active listing that are located from 1.11 to 3.71 miles from the subject property. The comparables are described two-story or three-story dwellings ranging in size from 1,728 to 4,050 square feet of living area that were 26 to 100 years old. Four of the comparables have basements, two of which have finished area. Features of each comparable include central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables have sites ranging in size from 7,606 to 30,018 square feet of land area. Four of the comparables sold for prices ranging from \$367,000 to \$462,500 or from \$113.64 to \$234.09 per square foot of living area, including land. Comparable # 5 is listed for \$399,000 or \$108.23 per square foot of living area, including land. The appraiser adjusted for differences to the subject in site size, view, baths, gross living area, basement size, finish, garages and other features. After making adjustments to the comparables, the appraiser estimated the comparables had adjusted prices ranging from \$394,021 to \$409,396. Therefore, the appraiser estimated the subject had a market value of \$403,000 as of May 10, 2016. 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 of \$176,420. The subject's assessment reflects a market value of \$529,949 or \$131.70 per square foot of living area, land included, when applying 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 of the subject property the board of review provided information on three comparable sales located from .77 of a mile to 1.66 miles from the subject property. The comparable are improved with two-story dwellings ranging in size from 1,785 to 2,980 square feet of living area that were constructed from 1928 to 1988. The comparables have basements, two of which have finished area. Two comparables have central air conditioning, a fireplace and each comparable has a one-car or a two-car garage. The comparables have sites ranging in size from approximately 12,146 to 20,980 square feet of land area. The comparables sold from April 2013 to September 2014 for prices of \$285,000 and

\$470,000 or from \$157.72 to \$179.58 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal to the evidence submitted by the appellant, the board of review argued appellant's comparables are located in a different neighborhood than the subject.

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

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using four more recent comparable sales and a listing, with varying degrees of similarity to the subject property. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$403,000. The subject's assessment reflects a market value of \$529,949, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$403,000 as of the assessment date at issue. The Board gave less weight to board of review comparables as their sale dates from April 2013 to September 2014 are less proximate to the January 1, 2016 assessment date and less indicative of the subject's market value as of January 1, 2016. Furthermore, these sales were considerably smaller than the subject and unadjusted for size. As to the board of review argument about the appellant's comparables being located in a different neighborhood, the Board finds the board of review failed to submit evidence that the appellant's comparables had a dissimilar market than the subject. 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:

C E R T I F I C A T I O N

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:

April 23, 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

AGENCY

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