



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

APPELLANT: Roland Emanuel
DOCKET NO.: 16-06726.001-R-1
PARCEL NO.: 05-11-212-012

The parties of record before the Property Tax Appeal Board are Roland Emanuel, the appellant, by Terrence J. Benshoof, Attorney at Law in Glen Ellyn; 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: \$80,280
IMPR.: \$189,750
TOTAL: \$270,030

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 two-story, single-family dwelling of frame and masonry construction with 3,760 square feet of living area.¹ The dwelling was constructed in 1965 and features a full unfinished basement, central air-conditioning, two fireplaces and a detached two-car garage with 672-square feet of building area. The dwelling is situated on a 14,421 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

Attorney Terrence J. Benshoof appeared before the Property Tax Appeal Board on behalf of the appellant contending both overvaluation and assessment inequity as the bases of the appeal. In

¹ Appellant's grid analysis states that the subject property has 3,663 square feet of living area, however, according to the property record card and schematic submitted by the board of review, the property has 3,760 square feet of living area.

support of both arguments, Mr. Benshoof submitted information on five comparable properties.² Four of the comparables have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame masonry or frame and masonry exterior construction situated on sites ranging in size from 12,080 to 21,073 square feet of land area. The dwellings were constructed from 1951 to 1968 and range in size from 3,108 to 4,196 square feet of living area. The comparables each have a basement, three with finished areas, central air conditioning, one or two fireplaces, and a two-car garage ranging in size from 462 to 540 square feet of building area. The comparables sold from January 2014 to May 2015 for prices ranging from \$620,000 to \$803,000 or from \$182.04 to \$199.49 per square foot of living area, including land. The comparables have improvement assessments ranging from \$138,750 to \$182,910 or from \$42.49 to \$45.33 per square foot of living area.

Mr. Benshoof argued that appellant's comparables are all two-story dwellings with similar lot sizes and 2-1/2 to 3-1/2 bathrooms, with the exception of appellant's comparable #5 which has a larger lot, more bathrooms and a larger living area. Despite its superior attributes, comparable #5 sold for \$803,000 while the subject has a fair market value of approximately \$810,000. He further argued that appellant's five comparables have an average sale price per square foot of \$190.15 and a median sale price per square foot \$191.37 and an average building assessment per square foot of \$44.19 and a median building value per square foot of \$44.64, in contrast to the subject which is valued at \$221.15 per square foot of living area, including land, and has an improvement assessment of \$51.80 per square foot of living area.

Based on this evidence and the average and median prices per square foot, the appellant's counsel requested a total assessment of \$232,000 reflecting a market value of approximately \$696,000 or \$190.00 per square foot of living area, including land. The appellant requested a reduction in the subject's improvement assessment to \$151,720 or \$41.42 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$270,030, which reflects a market value of approximately \$810,090 or \$221.15 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. The subject has an improvement assessment of \$189,750 or \$51.80 per square foot of living area.

Matthew R. Rasche, Sr., a member of the DuPage County Board of Review, appeared on behalf of the board. The board of review called Mary Cunningham, Chief Residential Deputy Assessor of Milton Township, as its witness. Ms. Cunningham testified that each of the board of review properties had been remodeled. She also chose comparables that had been remodeled because two remodeling permits had been issued for the subject. The first one was issued in 1998 and states that it was for "kitchen". No further information was given as to the cost of the remodeling or if it resulted in an increase in the subject's living area. The second field permit submitted by the board was issued in 2003. This permit reflects that an addition and detached garage were constructed at an improvement cost of \$60,000. Ms. Cunningham testified that this

² Some details about the appellant's comparables have been supplemented by a grid analysis and property record cards submitted by the board of review.

was a totally new 672-square foot detached garage and a new entranceway which, according to the schematic attached to the permit, appears to run from the house to the garage. Based on these permits, Ms. Cunningham surmised that the subject would be in better condition than the average home with no permits or new construction and it would not be comparable to a home built in 1965 or one in average condition. She stated that the county does not use effective ages and that the grid analysis reflects the year-built dates of the dwellings.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable properties which were used in support of both arguments. Five of the comparables are located within the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame, masonry or frame and masonry construction situated on sites ranging in size from 10,285 to 23,772 square feet of land area. The dwellings range in size from 3,174 to 4,235 square feet of living area and were built from 1926 to 1985. The comparables each have a basement, five with finished areas, central air conditioning, one to four fireplaces, and a garage ranging in size from 420 to 694 square feet of building area. The comparables sold from January 2013 to July 2016 for prices ranging from \$738,000 to \$1,210,000 or from \$220.45 to \$325.44 per square foot of living area, including land, and have improvement assessments ranging from \$166,160 to \$289,960 or from \$52.26 to \$77.99 per square foot of living area. Based on this evidence, the board of review requested the subject's improvement assessment and total assessment be confirmed.

The board of review also submitted field permits for appellant's comparables #3 and #5. According to the permits, appellant's comparable #3 was issued a permit in November 2014 for a \$25,000 interior remodel of the whole house and comparable #5 was issued a permit in April 2014 for a \$110,000 kitchen remodel and dormer addition. Upon cross-examination by Mr. Benschopf, Ms. Cunningham conceded that these permits were issued after the sale dates submitted by appellant and that, therefore, the data on appellant's grid analysis was accurate at that time and would not reflect the value added by any renovations.

On cross-examination she explained that board of review comparable #1 was considered a multi-parcel sale as it included an adjoining vacant lot in addition to the property shown on the board's grid analysis. She acknowledged that the Multiple Listing Service (MLS) sheet for board of review comparable #2 shows that the dwelling was built in 2006, not 1962, as shown on the board's grid analysis, and stated that this comparable should be disregarded due to its 2013 sale date. She acknowledged that board of review comparable #3 backs to a lake and that board of review comparables #2 and #5 back to a pond or lake, respectively, and that board of review comparables #6 and #7 are both within walking distance of a lake. Upon cross-examination by Mr. Benschopf regarding the proximity of the subject property to Lake Ellyn, Ms. Cunningham directed his attention to a map submitted by the board of review. The map spots the location of both parties comparables and the subject property and shows that the subject is located only a few blocks from Lake Ellyn, as close or closer to the lake than most of the comparables, but not a lakefront lot.

In rebuttal, appellant's counsel submitted MLS sheets on each of the board of review's comparables. The sheets indicate that comparable #1 was a "Recent Rehab" of a classic Tudor-style home with a state of the art gourmet, designer kitchen, comparable #2 backs to Perry's Pond and is loaded with "architectural details and high-end features" including a radiant heated

driveway and basement floors, comparable #3 also has high-end features and seasonal views of Lake Ellyn, comparable #4 is “amazing” and features a gorgeous, “award-winning backyard,” comparable #5 is in a “coveted Lake Ellyn location,” comparable #6 is a “masterfully renovated Dutch Colonial” next to a bird sanctuary and is just a short walk from Lake Ellyn, and comparable #7 is an “amazing rehab of a Lake Ellyn area favorite” and is also just a short walk from Lake Ellyn.

Conclusion of Law

The appellant asserted in part that 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 no reduction in the subject's assessment is warranted on this basis.

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 through #5 as their 2013 and 2014 sales are dated in relation to the January 1, 2016 assessment date and may not be reflective of the market value as of that time. The Board also gave less weight to board of review comparables #1, #2, #4, #6 and #7 which, according to Mary Cunningham's testimony, were all recently extensively renovated, in contrast to the subject's unspecified kitchen remodel in 1998 and garage addition and new entranceway in 2003. Further, comparables #1, #4, #6 and #7 vary greatly in year-built age when compared to the subject property, and comparables #1, #2 and #6 as their 2013 and 2014 are dated in relation to the January 1, 2016 assessment date and may not be reflective of the market value as of that time.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparables #3 and #5 which are similar to the subject in location, land area, design, dwelling size, and most features. These comparables sold from May 2015 to July 2016 for prices ranging from \$647,500 to \$856,000 or from \$182.04 to \$232.51 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$810,090 or \$221.15 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is justified.

The appellant also contends improvement assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best equity comparables to be the comparables submitted by the appellant and board of review comparables #3 and #5. These comparables were most similar to the subject in age as well as being relatively similar to the subject in size and features. These properties have improvement assessments ranging from \$42.49 to \$52.35 per square foot of living area. The subject property has an improvement assessment of \$51.80 per square foot of living area, which falls within the range established by the best comparables in this record. Less weight was given to the remaining comparables submitted by the board of review due to differences from the subject in age. Based on this record, a reduction in the subject's improvement assessment based on assessment inequity is not warranted.

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

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

APPELLANT

Roland Emanuel, by attorney:
Terrence J. Benshoof
Attorney at Law
170 Spring Avenue
Glen Ellyn, IL 60137

COUNTY

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