



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

APPELLANT: Margaret Stempien
DOCKET NO.: 16-06773.001-R-1
PARCEL NO.: 03-05-404-013

The parties of record before the Property Tax Appeal Board are Margaret Stempien, the appellant, by attorney Arnold G. Siegel of Siegel & Callahan, 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: \$58,950
IMPR.: \$57,710
TOTAL: \$116,660

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 is improved with a two-story dwelling of frame and brick construction with 1,898 square feet of living area. The dwelling was constructed in 1976 and is approximately 40 years old. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 832 square feet of building area. The property has a 33,288 square foot site and is located in Itasca, Addison 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 \$320,000 as of January 1, 2016. The appraisal was prepared by Gregory Nold, a certified general real estate appraiser.

The appraiser determined the subject's highest and best use is its present use. He also described the subject property as being located in a busy section of Itasca and bound by Arlington Heights Road and Thorndale Road (currently under construction as part of the Elgin O'Hare Expressway project) at the end of the subject street to the north. The appraiser stated in the report that external obsolescence is factored in the appraiser's overall analysis.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located in Itasca that were improved with two, 2-story dwellings and two, one-story dwellings of frame, brick, or frame and brick construction. The dwellings range in size 1,601 to 2,344 square feet of living area and range in age from 24 to 87 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a two-car attached garage. The sales occurred from May 2013 to November 2014 for prices ranging from \$282,500 to \$350,000 or from \$149.32 to \$182.39 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$304,700 to \$326,780. Using these sales, the appraiser arrived at an estimated market value of \$320,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,660. The subject's assessment reflects a market value of \$350,436 or \$184.63 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor's office improved with two-story dwellings of frame or brick and frame construction that range in size from 1,704 to 3,112 square feet of living area. The dwellings were constructed from 1949 to 2006. Each comparable is located in Itasca. Each property has a basement with two being partially finished, three comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 484 to 825 square feet of building area. The sales occurred from April 2015 to September 2016 for prices ranging from \$344,000 to \$585,000 or from \$187.98 to \$207.14 per square foot of living area, including land.

In rebuttal, the township assessor noted that appellant's appraiser's comparable #4 was a split-level style home and stated three of the sales used by the appraiser differed from the subject in style. The township assessor also note that the sale dates are older considering the date the appraisal was prepared.

The appellant's counsel submitted rebuttal comments asserted the sales used by the board of review were unadjusted and located in a different neighborhood than the subject property. Counsel also commented on each sale used by the board of review.

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 Board gives less weight to the appellant's appraisal due to three of the four sales differing from the subject in style and two sales occurred more than two years prior to the assessment date. The Board gave less weight to board of review sales #2 and #4 due to their newer age when compared to the subject dwelling and comparable #2 is significantly larger than the subject dwelling. The Board finds the best sales in the record to be appellant's appraisal comparable sale #1 and board of review comparable sales #1 and #3. These properties were improved with two-story dwellings that ranged in size from 1,601 to 2,380 square feet of living area. These properties had similar features as the subject property, but each was older than the subject dwelling being constructed from 1927 to 1956. These properties sold from November 2014 to September 2016 for prices ranging from \$292,000 to \$450,000 or from \$182.39 to \$201.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$350,436 or \$184.63 per square foot of living area, including land, which is within the price range established by the best sales in the record and well supported considering the subject dwelling's superior age. 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

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: November 20, 2018



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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