



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

APPELLANT: Jose Fernandez
DOCKET NO.: 17-05303.001-R-1 through 17-05303.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jose Fernandez, the appellant, by attorney Thomas M. Battista, of the Law Offices of Thomas M. Battista 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-05303.001-R-1	03-22-318-015	47,010	0	\$47,010
17-05303.002-R-1	03-22-318-016	47,010	122,625	\$169,635

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 2017 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 two contiguous parcels, one of which is improved with a two-story single-family dwelling of brick exterior construction containing 4,916 square feet of living area and is 21 years old. Features of the home include a finished basement, central air conditioning, two fireplaces and an attached 4-car garage. Additional feature includes an inground swimming pool. The unimproved parcel number 03-22-318-015 has an 11,250-square foot site, and the improved parcel number 03-22-318-016 has a 15,000-square foot site for a combined 26,970-square feet in land area. The subject property 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 an appraisal estimating the subject property had a market value of \$620,000 as of January 1, 2017. The appraisal was prepared by Nicholas J. Mulligan, a Certified

Residential Real Estate Appraiser. In estimating the market value of the subject property, the appellant's appraiser valued both parcels combined as expressed in his report and he gave one combined opinion of value.

The appraiser developed the sales comparison approach to value using four comparable sales located from .21 of a mile to 2.61 miles from the subject property. The properties are improved with two-story, single family dwellings of brick exterior construction ranging in size from 4,067 to 5,349 square feet of living area. The dwellings range in age from 11 to 41 years old. The comparables have sites ranging in size from 11,207 to 17,941 square feet of land area. Each comparable features a basement with three having finished area; each dwelling has central air conditioning, one or two fireplaces and a two to four-car garage. The sales occurred from May to December 2016 for prices ranging from \$525,000 to \$680,000 or from \$121.00 to \$145.02 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject such as dwelling size, room count, basement finish area, and garage size to arrive at adjusted prices ranging from \$559,400 to \$706,700 and arrived at an estimated value of \$620,000 or \$126.12 per square foot of living area, including combined land area.

Appellant's evidence also includes a narrative brief submitted by the appellant's counsel describing the size of subject property to be the total of the two parcels combined and indicating that the assessed value for the subject is the total of the two parcels combined.

Based on this evidence, the appellant requested the subject's total assessment for both parcels be reduced to \$206,667 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" for each parcel separately, disclosing the total assessment for the subject parcel 03-22-318-016 of \$207,150, reflecting estimated market values of \$621,512 or \$126.43 per square foot of living area, land included. The unimproved parcel 03-22-318-015 has a total assessment of \$47,010 which reflects an estimated market value of \$141,044 or \$9.40 per square foot of land area. The two parcels combined have a total assessment of \$254,160 which reflects a market value of \$762,556 or \$155.12 per square foot of living area, including land of the two parcels combined. The stated market values are calculated by applying the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review, through the township assessor, argued that appellant's counsel has "made the market value confusing on the two parcels" by combining them into one value. The board of review contended that the appraiser similarly valued both parcels combined, "ignoring the value of the buildable vacant lot". The township assessor noted that although the two lots are adjacent, the vacant parcel is located on a corner lot, is buildable, and has a different address from the improved parcel. Further, the board of review asserted that the appraiser did not take into account the value of the subject's inground swimming pool. Lastly, the board of review argued that two of the appraiser's comparable sales were located too distant from the subject property.

The board of review submitted information on three comparable sales and one comparable land sale each located within the same neighborhood as the subject property as assigned by the local

assessor. The three comparable sales are improved with two-story dwellings of brick or brick and frame exterior construction that ranged in age from 11 to 13 years old and range in size from 3,733 to 4,806 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 778 to 1,680 square feet of building area. The properties have sites ranging in size from 11,200 to 41,760 square feet of land area. The improved sales occurred from June 2017 to February 2018 for prices ranging from \$520,000 to \$680,000 or from \$136.66 to \$144.66 per square foot of living area, including land.

The sole land sale comparable submitted by the board of review in support of the correct assessment for the subject's vacant parcel contains 15,824 square feet of land area. This vacant lot sold in June 2016 for a price of \$150,000 or \$.11 per square foot of land area. The board of review also submitted an aerial photograph of the subject parcels, a map marking the location of the subject property relative to the parties' comparables, and property record cards for the subject and each of the parties' comparables.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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.

As to the issue of whether the two parcels should be valued separately or combined, the Board finds that the evidence in this record indicates that although each parcel has a separate assessment, address, and value, the clear intent of the appellant is to appeal the assessment of the two parcels combined. The appellant's counsel has listed the combined board of review assessment and combined requested assessment on the appeal form. Moreover, the appraisal report expressly includes both parcels combined in the final opinion of value. Therefore, the Board will analyze the subject parcels combined in the analysis.

The appellant submitted an appraisal report containing four comparable sales and the board of review submitted four comparables sales, including one land comparable, in support of their respective positions before the Property Tax Appeal Board.

The Board gave less weight to the conclusion of value contained in the appraisal as the appraiser utilized two comparables that were approximately two miles or more distant from the subject, but did not utilize board of review sale #1 which is located in the subject's neighborhood, is similar to the subject, and sold prior to the date of the appraiser's report. The appraiser also did not adjust for the age of comparable #2 which is 20 years older than the subject. These factors detract and diminish from the credibility of the appraiser's value conclusion. The Board will, however, consider the raw sales contained in the appellant's appraisal.

The Board gave less weight to appraiser's sales #1 and #4 due to their locations being approximately two miles or more distant from the subject property. The Board gave less weight to appraiser's sale #2, along with board of review sales #2 and #3 based on their substantially smaller dwelling sizes relative to the subject property. Appraiser's sale #2 was also 20 years older than the subject dwelling.

The Board finds the best evidence of market value to be the appraiser's comparable sale #3 and board of review comparable sale #1. These two properties were most similar to the subject in terms of location, design, age, construction, and most features. These sales also occurred more proximate in time to the subject's January 1, 2017 assessment date at issue. However, appraiser's comparable #3 has a 11,207-square foot lot size which is significantly smaller, and board of review comparable #1 has a 41,760-square foot lot size which is significantly larger relative to the subject's combined 26,970-square foot lot. These two best comparable sales sold in December 2016 and June 2017 for prices of \$560,000 and \$680,000 or for \$121.00 and \$141.49 per square foot of living area, including land. The subject's combined assessment reflects a market value of \$762,556 or \$155.12 per square foot of living area, including two parcels combined, which is unsupported based on the two best comparable sales in this record. Furthermore, the board of review comparable sale #1 has a lot size significantly larger than the subject's **combined** lot size, and yet the sale price was below that of the subject's market value as reflected by the combined parcels' assessment, which further supports that the subject property is overvalued.

Based on the evidence in this record, the Board finds that the appellant has proven by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is 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



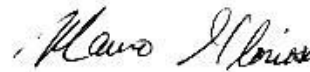
Member

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: July 21, 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

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