



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

APPELLANT: Patrick Borchard
DOCKET NO.: 17-05319.001-R-1
PARCEL NO.: 06-13-308-016

The parties of record before the Property Tax Appeal Board are Patrick Borchard, the appellant, by attorney Daniel G. Pikarski, of Gordon & Pikarski 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: \$64,750
IMPR.: \$195,300
TOTAL: \$260,050

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 is improved with a two-story dwelling of frame and aluminum-siding exterior construction¹ containing 3,612 square feet of living area. The home was built in 2014. Features of the home include a full finished basement, central air conditioning, a fireplace and an attached garage with 805 square feet of building area. Additional amenities include 172-square foot open frame porch. The property has a 16,880-square foot site and is located in Elmhurst, York Township, DuPage County.

¹ The parties differ slightly with regard to the descriptive information of the subject's design with the appraiser describing the subject as having part one-story and part two-story design and the board of review describing the subject as a two-story dwelling. The Board finds that this slight descriptive difference will not have any effect as to the Board's analysis in this appeal.

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 \$600,000 as of January 1, 2017. The appraisal was prepared on May 23, 2017 by William G. Boyle, an Illinois Certified Residential Real Estate Appraiser.

The appraiser developed the sales comparison approach to value using five comparable sales located from .3 of a mile to 1.1 miles from the subject and in different neighborhood codes from the subject property as assigned by the local assessor. The properties are improved with two-story, single family dwellings of brick exterior construction ranging in size from 2,174 to 3,610 square feet of living area.² The dwellings range in age from 2 to 48 years old. The comparables have sites ranging in size from 6,991 to 10,195.³ Each comparable has a full basement with four each having a full finished basement. Three dwellings have central air conditioning; three homes have one or two fireplaces; and each has a garage ranging in size from 473 to 728 square feet of building area. One comparable has a 144-square foot open porch. The sales occurred from August 2015 to August 2016 for prices ranging from \$460,000 to \$744,380 or from \$168.13 to \$257.59 per square foot of living area, including land. The appraiser made adjustments to the comparables for “condition of sale”, among other adjustments, but did not disclose or analyze the sale conditions in the appraisal report.⁴ After making adjustments, the appraiser arrived at three separate estimated values based on price per square foot of living area, price per room, and price per bedroom. After reconciling the three adjusted estimates of value, the appraiser concluded the market value of the subject property at \$600,000 as of January 1, 2017.

Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$200,000, to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$260,050. The subject's assessment reflects an estimated market value of \$780,228 or \$216.00 per square foot of living area when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant’s appraisal report, the board of review submitted a memorandum prepared by the York Township Assessor arguing that the appraiser’s comparables are dissimilar to the subject in either design, age, dwelling size and/or construction. In the memorandum, the board of review also argued that the appraiser did not explain the adjustments used to compute per room and per bedroom value conclusions.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in different neighborhood codes from the subject property, but

² The parties disagree on the dwelling sizes of three of the comparables with the appraiser disclosing the dwelling sizes range from 2,174 to 4,200 square feet of living area without referencing the source of this information. The Board finds that the more reliable descriptive information of the dwelling sizes is contained in the property record cards submitted by the board of review.

³ The appraiser omitted some descriptive information and features about the comparables such as lot sizes, garages, central air-conditioning, and fireplaces. This descriptive information was drawn from the board of review’s submission of property record cards and grid analyses.

⁴ For each comparable, the appraiser simply reported the “condition of sale” as “none”.

were “close to the subject and are comparable neighborhoods in the market”. The comparables are improved with two-story dwellings of frame, aluminum and vinyl-siding exterior construction that were built in 2014 or 2015. The dwellings range in size from 3,507 to 3,675 square feet of living area. Each comparable has a basement with two having finished areas. The dwellings each also have central air conditioning, a fireplace, and a garage ranging in size from 483 to 586 square feet of building area. The properties have sites ranging in size from 7,997 to 10,045 square feet of land area. The sales occurred from October 2015 to May 2017 for prices ranging from \$805,000 to \$1,025,000 or from \$224.73 to \$278.91 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested a 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal report and the board of review submitted five comparable sales in support of their respective positions before the Property Tax Appeal Board.

The Board gave little weight to the value conclusion contained in the appraisal report as the appraiser utilized four comparable sales which were dissimilar to the subject when more similar comparables were available at the time the appraisal report was prepared. Specifically, four comparables are much older relative to the subject; two comparables sold too remote in time from the subject’s January 1, 2017 assessment date; each comparable was of dissimilar exterior construction; one comparables is of a dissimilar design; and two dwellings were significantly smaller in dwelling sizes when compared to the subject. Further, the appraiser gave no description or consideration to the comparables’ land sizes, and did not disclose some salient features such as garages, central air-conditioning and fireplace amenities. Moreover, the reported dwelling sizes of three comparables differed from their dwelling sizes depicted on the property record cards but the appraiser did not disclose the source of the information regarding the comparables’ dwelling sizes. These factors taken as a whole undermine and detract from the value conclusion reached by the appraiser. However, the Board will consider and analyze the appraiser’s raw comparable sales in its analysis.

The record contains ten comparable sales for the Property Tax Appeal Board’s consideration. The Board gave less weight to the appraiser’s comparables #1, #2, and board of review comparable #3 due to their sale dates in 2015, less proximate in time from the January 1, 2017 assessment date at issue to be reliable indicators of the subject’s market value. Additionally, appraiser’s comparables #1, #2, #4, and #5 were older in age, and comparables #1 and #2 also had significantly smaller dwelling sizes relative to the subject and were therefore given reduced weight.

The Board finds the best evidence of market value to be the appraiser's comparable sale #3, along with board of review comparable sales #1, #2, #4, and #5. These five comparable sales were most similar to the subject property in location, land area, design, dwelling size, age, and most features. These comparables also sold more proximate in time to the subject's assessment date of January 1, 2017. These comparables sold from March 2016 to March 2017 for prices ranging from \$685,000 to \$1,025,000 or from \$204.66 to \$278.91 per square feet of living area, including land. The subject's assessment reflects a market value of \$780,228 or \$216.00 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 for differences when compared to the subject, the Board finds that the subject's assessment is supported.

Based on this evidence, the Board finds that the appellant did not prove by a preponderance of the evidence that the subject property is overvalued and, therefore, no 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



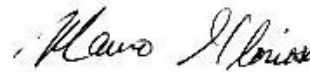
Member

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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