



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

APPELLANT: Joao Felipe de Brito Galvao & Cristiane Campos Otoni
DOCKET NO.: 17-05508.001-R-1
PARCEL NO.: 05-33-407-003

The parties of record before the Property Tax Appeal Board are Joao Felipe de Brito Galvao & Cristiane Campos Otoni, the appellants; 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 County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$82,450
IMPR.: \$151,420
TOTAL: \$233,870

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 single-family dwelling of DryVit exterior construction. The home was built in 1992 and contains 4,286 square feet of living area.¹ Features of the dwelling include a basement with 1,800 square feet of finished area, central air-conditioning, two fireplaces and a 652-square foot attached garage. The dwelling is located on a 16,981 square foot cul-de-sac lot in Lisle, Milton Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on five comparable sales located within .14 of a mile from the subject.²

¹ Descriptive data for the subject has been drawn from the evidence and property record card submitted by the board of review.

² Some details regarding the subject property and appellants' comparables were corrected and/or supplemented by the grid analysis and property record cards submitted by the board of review

The comparables have sites ranging in size from 15,498 to 26,415 square feet of land area and are improved with two-story frame, masonry or frame and masonry single-family dwellings that were built from 1991 to 1998 and range in size from 3,597 to 6,264 square feet of living area. The comparables each have a basement, four of which have finished area. The comparables also feature central air conditioning, and a garage containing 591 to 1,008 square feet of building area. Four comparables each have one or two fireplaces. A brief submitted by appellants disclosed that comparables #1 and #4 each have an inground swimming pool and comparables #4 and #5 are situated on waterfront lots. The comparables sold from August 2015 to December 2017 for prices ranging from \$664,000 to \$1,017,000 or from \$141.89 to \$184.60 per square foot of living area, land included.

Appellants also submitted a brief, an appraisal and an inspection report. In the brief, appellants argue that the house has a lower resale value than other houses in the neighborhood due to its DryVit construction, modern appearance, lack of updating and need for a new roof. Appellants' also submitted a copy of the appraisal prepared for their lender from when they purchased the property in 2013 for \$540,000. The appraiser gave an opinion of market value for the subject property of \$575,000 as of April 20, 2013. In addition, the appellants submitted an inspection report on the DryVit exterior of the dwelling that was performed by Cliff Kapson Consulting, Ltd. on April 8, 2013. In that report, the inspector highlighted findings of his inspection and noted which items were in need of repair.

Based on the above evidence and argument, the appellants requested a reduction in the total assessment \$200,000 which reflects a market value of approximately \$600,060 or \$140.00 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,870. The subject's assessment reflects a market value of approximately \$701,680 or \$163.71 per square foot of living area, land included, 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.

The board of review submitted an analysis of appellants' comparables which disclosed that appellants' comparable #1 does not have a finished basement according to the assessment records contrary to what is stated on appellants' grid analysis, comparable #3 was a short sale as shown on the PTAX-203 submitted by the board of review, and comparable #5 is 1,978 square feet larger than the subject. The board of review stated that appellants' comparables #2 and #4 support the market value of the subject.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the appellants' five comparable sales and four board of review comparable sales, two of which were also utilized by the appellants.³ The board of review's comparables are located within .340 of a mile from the subject. The comparables have sites ranging in size from 15,084 to 26,415 square feet of land area and are improved with two-story masonry or frame and masonry single-family dwellings that were built from 1992 to 1998 and range in size from 3,597 to 5,108 square feet of living area. The dwellings each have a

³ Board of review comparables #2 and #3 are the same sales as appellants' comparables #4 and #2, respectively.

basement with finished area, central air-conditioning and a garage containing 591 to 841 square feet of building area. Three of the comparables each have one or two fireplaces. The comparables sold from August 2015 to February 2017 for prices ranging from \$664,000 to \$950,000 or from \$173.54 to \$185.98 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellants submitted a brief in which they reiterated the scarcity of DryVit homes and argue that "DryVit homes are rarer to find, more difficult to see and sell for a lower price." They question how their home could increase from a value of \$540,000 four years ago to a 2017 value of \$701,000 and note that although they purchased their house from a relocation company, the relocation company was not simply trying to get rid of the house for a lower price as evidenced by a listing history that they submitted showing the house had been on and off the market for four years prior to appellants' purchase. They also submitted listing sheets and additional information on their comparables to show the board of review's data was inaccurate. They disclosed that appellants' comparable #1 has a finished walkout basement because they have seen it and that it also features an inground swimming pool and jacuzzi and is situated on a pond/creek. They note that appellants' comparable #3 was only a short sale because the sellers were not able to sell it for nearly as much as they paid for it in 2004 and had not paid down the mortgage enough to pay it off for the purchase price offered in 2015. They noted that comparable #4 has a pool and faces a pond and that comparable #5 is also a waterfront property. They also critiqued the board of review's comparables and provided photos from the listings of those properties in support of their contentions. They note that board of review comparable #1 actually has a three-car garage, as shown in a photo they submitted, and not a two-car garage as stated in the assessor's records. They submitted photos of board of review comparable #2 which show the inground swimming pool, beautiful landscaping and pond.⁴ They disclosed that board of review comparable #3 has a three-car garage, as shown in a thumbnail photo from the listing sheet, not a two-car garage and that board of review comparable #4 has a 3.5-car garage not a three-car garage, all as shown in the assessor's records. Appellants also resubmitted the DryVit inspection report as it includes photos of the subject property for comparison purposes. Based on the lack of DryVit homes for comparison's sake and the repairs necessary to the subject, the appellants' requested a reduction in their assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board as two comparables were submitted by both parties. The Board gave less weight to appellants' comparables #1 and #5 and appellants' comparable #2 which is the same property as board of review comparable #3. Appellants' comparables #1 and

⁴ Board of review comparable #2 is the same property as appellants' comparable #4

#5 are much larger dwellings when compared to the subject. The August 2015 sale of appellants' comparable #2/board of review comparable #3 is dated in relation to the subject's January 1, 2017 assessment date. The Board also gave little weight to the 2013 appraisal and inspection reports submitted by the appellants as these submissions are similarly dated and not probative for valuation issues as of January 1, 2017.

The Board finds that appellants' comparables #3, appellants' comparable #4/board of review comparable #2 and board of review comparables #1 and #4 are the best comparables submitted in the record and are similar to the subject in age, size, design, and most features, although none of the comparables have DryVit exteriors. These comparables sold from June 2016 to February 2017 for prices ranging from \$690,000 to \$950,000 or from \$143.85 to \$185.98 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$701,680 or \$163.71 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. After making adjustments to the comparables for differences from the subject and taking in to account the superior exterior finishes of all three comparables, the Board finds no reduction in the subject's assessment is 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



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 17, 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

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