



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

APPELLANT: Michael & Diane Kurasz
DOCKET NO.: 17-05530.001-R-1
PARCEL NO.: 06-10-111-008

The parties of record before the Property Tax Appeal Board are Michael & Diane Kurasz, the appellants, by attorney Matthew G. Goodman of The Law Office of Matthew G. Goodman, in Palatine; 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: \$23,440
IMPR.: \$41,560
TOTAL: \$65,000

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 consists of a one-story “bungalow” style dwelling of frame exterior construction that contains 1,080 square feet of living area. The dwelling was built in 1923 and features a partial unfinished basement. The dwelling is situated on a 9,350 square foot site. The subject property is located in York Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a restricted appraisal of the subject property prepared by a state licensed appraiser. The appraisal report conveys an estimated market value for the subject property of \$122,000 or \$112.96 per square foot of living area including land as of January 1, 2017, using only the sales comparison approach to value. The report was developed and signed in December 2017.

Under the sales comparison approach to value, the appraiser identified three suggested comparable sales located from .28 to .65 of a mile from the subject. The comparables were described as “Vintage” in design. However, photographs depict the comparables are one or one and one-half story dwellings of frame or brick exterior construction. The dwellings range in size from 807 to 1,334 square feet of living area and are situated on sites ranging in size from 9,815 to 18,663 square feet of land area. The dwellings are from 67 to 102 years old. Two comparables have full or partial finished basements, with one comparable having exterior access. One comparable has an unfinished basement. Two comparables have central air conditioning. Comparable #1 has a garage in poor condition and comparable #3 has a two-car garage. The appraiser described the subject as being in “fair to average” condition while the comparables were described as being in “poor, fair or fair to average condition.” The comparables sold from November 2015 to December 2016 for prices ranging from \$120,000 to \$138,000 or from \$89.96 to \$171.00 per square foot for living area including land. The appraiser adjusted the comparables for differences to the subject in land area, condition, dwelling size, finished basement area, central air conditioning and garage area, resulting in each having an adjusted sale price of \$122,000. Based on these adjusted sales, the appraiser concluded the subject property had a fair market value of \$122,000 or \$112.96 per square foot of living area including land as of January 1, 2017.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$65,000 was disclosed. The subject's assessment reflects an estimated market value of \$195,020 or \$180.57 per square foot of living area including land applying DuPage County's 2017 three-year average median level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted an analysis of the three comparable sales used by the appellants' appraiser and seven additional comparable sales. The evidence was prepared by the township assessor. The evidence shows the comparables selected by the appellants' appraiser had resold from May 2016 to August 2017 for prices ranging from \$199,900 to \$295,000 or from \$187.31 to \$247.71 per square foot for living area including land.

The seven additional comparables consist of one-story “bungalow” style dwellings of frame or aluminum siding exterior construction that range in size from 738 to 1,090 square feet of living area that were built from 1916 to 1953. The dwellings are situated on sites ranging in size from 6,900 to 10,700 square feet of land area. The dwellings are located in the same neighborhood code as the subject as defined by the local assessor. Six comparables have full or partial unfinished basements and one comparable has a full partially finished basement. Two comparables have central air conditioning and two comparables have a fireplace. The comparables have detached garages that range in size from 216 to 528 square feet of building area. The comparables sold from March 2015 to November 2017 for prices ranging from \$148,500 to \$280,000 or from \$147.32 to \$284.55 per square foot for living area including land.

Based on this evidence, the board of review requested a confirmation of the subject's 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). Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). 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 no reduction in the subject's assessment is warranted.

The appellants submitted an appraisal report estimating the subject property had a fair market value of \$122,000 as of January 1, 2017. The board of review submitted an analysis of the three comparable used by the appellants' appraiser and seven additional comparable sales.

The Property Tax Appeal Board gave diminished weight to the appraisal submitted by the appellants. The Board finds it suspect that the appellants' appraiser chose to use sale dates of the comparable that sold from November 2015 to December 2016 for prices ranging from \$148,500 to \$280,000 or from \$89.96 to \$171.00 per square foot for living area including land. The unrefuted evidence submitted by the board of review indicate these same comparables resold closer in time to the subject's January 1, 2017 assessment date for considerably higher sale prices. They resold from May 2016 to August 2017 for prices ranging from \$199,900 to \$295,000 or from \$187.31 to \$247.71 per square foot for living area including land. The appraisal report was developed and signed in December 2017. The appraiser did not disclose or provide any explanation as to why the sales that occurred closer in time to the assessment date and effective date of the appraisal were not utilized. This factor alone undermines the credibility of the appraisal report.

Notwithstanding the prior, the Board finds the appellants submitted a Restricted Use Appraisal report. The top of page 1 of the report disclosed: "The report is limited to the sole and exclusive use of the client. The rationale for how the appraiser arrived at the opinions and conclusions set forth in this report may not be understood properly without additional information in the appraiser's workfile. The purpose of his appraisal report is to provide the client with a credible opinion of the defined value of the subject property, given the intended use of the appraisal." In the addendum of the appraisal, the intended user and intended use of the appraisal was disclosed as being "Michael Kurasz and DuPage county Board of Review." "No additional Intended Users are identified by the appraiser." The Property Tax Appeal Board was not identified as an intended user of the appraisal report. The Board recognizes that Standards Rules 2-2(c)i of the Uniform Standards of Professional Appraisal Practice (USPAP) states:

The Restricted Use Appraisal Report is for client use only. (Emphasis added.) Before entering into an agreement, the appraiser should establish with the client the situations where this type of report is to be used and should ensure that the client understands the restricted utility of the Restricted Use Appraisal Report. USPAP 2016-2017 Edition, The Appraisal Foundation, U-25.

Thus, the Board finds that the document submitted by the appellant is restricted to the use of the appellant and DuPage County Board of Review only and cannot be used by any third party, such as the Property Tax Appeal Board to determine the correct assessment of the subject property.

With respect to the seven comparable sales submitted by the board of review, the Property Tax Appeal Board gave less weight to comparables #2, #3 and #7. Comparables #2 and #3 sold in March and September of 2015, which are dated and less indicative of market value as of the subject's January 1, 2017 assessment date. Comparable #7 is considerably newer in age when compared to the subject. The Board finds the remaining four comparables submitted by the board of review are more similar to the subject in location, land area, design, dwelling size, age, features and sold more proximate in time to the subject's January 1, 2017 assessment date. These comparables sold from October 2016 to November 2017 for prices ranging from \$148,500 to \$218,800 or from \$147.32 to \$284.55 per square foot of living area including land. Excluding comparable #1, which appears to be an outlier, creates a narrower range of sales prices from \$210,000 to \$218,800 or from \$197.25 to \$284.55 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$195,020 or \$180.57 per square foot of living area including land, which is well supported by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is justified and no reduction is warranted. Based on this analysis, the Property Tax Appeal Board finds the appellants failed to demonstrate the subject property was overvalued by a preponderance of the evidence.

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

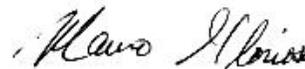
Member

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 16, 2019



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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