



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

APPELLANT: Benito Rodriguez
DOCKET NO.: 17-05551.001-R-1
PARCEL NO.: 09-15-406-045

The parties of record before the Property Tax Appeal Board are Benito Rodriguez, the appellant; 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: \$89,060
IMPR.: \$29,590
TOTAL: \$118,650

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 a split-level style dwelling of frame exterior construction with 1,420 square feet of living area. The dwelling was constructed in 1978. Features of the home include a lower-level with finished area, central air conditioning, a fireplace and a 420 square foot garage. The property has a 22,099 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Desktop Appraisal Report prepared by Steve Lucchesi of First American Staff Appraisals. This was an "exterior only" appraisal. "The purpose of the appraisal is to form an opinion of market value for use in the mortgage finance transaction." The client/lender was U.S. Bank, N.A. Using the sales comparison approach to value, the appraiser estimated the

subject property had a market value of \$300,000 or \$211.27 per square foot of living area, land included. as of April 27, 2017.¹

Under the sales comparison approach to value, the appraiser used three suggested comparable sales located in Westmont and Willowbrook. These properties are from .47 of a mile to 2.18 miles from the subject property. The comparables were described as a split-level style dwelling, a 1.5-story dwelling and a ranch style dwelling that are 58 or 61 years old. Comparable #1 has a basement with finished area and comparables #2 and #3 have a crawl-space foundation. Each comparable has a two-car garage. The dwellings range in size from 1,174 to 2,216 square feet of living area and have sites ranging in size from 17,060 to 23,117 square feet of land area.² The comparables sold from June 2016 to March 2017 for prices ranging from \$287,900 to \$325,000 or from \$130.87 to \$245.23 per square foot of living area, land included.

The appellant also submitted three comparable sales in the Section V grid and analysis. The properties are located within 1.1 miles of the subject property.³ The appellant reported that comparables #1 and #2 were described as one-story dwellings and the appellant did not disclose the dwelling style for comparable #3.⁴ The comparables have frame, brick or frame and brick exterior construction and were built from 1956 to 1968. Two comparables have a basement with finished area, each comparable has central air conditioning, two comparables have a fireplace and each comparable has a garage containing either 441 or 645 square feet of building area. The dwellings range in size from 1,268 to 2,173 square feet of living area and have sites ranging in size from 20,088 to 22,812 square feet of land area. The comparables sold from March 2015 to June 2017 for prices ranging from \$258,500 to \$325,000 or from \$149.56 to \$224.68 per square foot of living area, land included. Based on the evidence submitted, the appellant requested a reduction in subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,650. The subject's assessment reflects a market value of \$355,986 or \$250.69 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.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and a grid analysis on three comparable sales. The comparables have sites ranging in size from 6,718 to 9,174 square feet of land area. The comparables were improved with split-level style dwellings of frame or brick and frame exterior construction ranging in size from 1,110 to 1,308 square feet of living area.⁵ The dwellings were built from 1983 to 1993. Each comparable features a basement/lower-level with finished area, two comparables have central air conditioning, each comparable has one fireplace and each comparable has a garage ranging in size from 380 to 572 square feet of building area. The

¹ The appraiser did not make adjustments to the comparables prior to arriving at a final estimation of value.

² The appraiser did not disclose construction type, central air conditioning or fireplaces for the comparables.

³ The appraiser's comparable #3 is the same as the appellant's comparable #3 shown in the grid analysis. The address changed based on incorporation.

⁴ The board of review's property record cards of the appellant's comparables identify comparables #1 and #2 as a split-level design and comparable #3 as a one-story design.

⁵ The style of the board of review comparables was obtained from the property record cards.

comparables sold from July 2016 to June 2017 for prices ranging from \$321,500 to \$405,000 or from \$255.35 to \$309.87 per square foot of living area, land included. Based on this evidence, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellant in part submitted an appraisal. The Board finds the appellant's appraisal is not credible because this was a Desktop Appraisal Report, and no adjustments were made for differences in amenities when compared to the subject property. This appraisal was an exterior only report. Each comparable sale used by the appraiser was older in age when compared to the subject. Comparable sales #2 and #3 used by the appellant's appraiser did not have basements and were of a dissimilar 1.5-story and one-story design when compared to the subject's finished basement and split-level design. The appraiser asserted in the appraisal that these comparables were similar to the subject. The Board finds these foregoing factors all undermine the appraised value conclusion. However, the Board will examine the raw sales data contained in the appellant's appraisal.

The record contains a total of eight comparable sales for the Board's consideration from the appraisal, the appellant and the board of review, where appraisal comparable #3 is also the appellant's comparable #3. The Board gave little weight to the appraiser's comparables #2 and #3 which is also the appellant's #3 due to lack of a basement and dissimilar 1.5-story and one-story design when compared to the subject's split-level design. The Board gave little weight to the appraiser's comparable #1 along with the appellant's comparables #1 and #2 along with board of review's comparable #3 based on their older or newer age when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #2. These comparables are similar to the subject in age, dwelling size, design and/or some features. The comparables sold for prices ranging of \$321,500 and \$334,000 or \$289.64 and \$255.35 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$355,986 or \$250.69 per square foot of living area, including land, which falls above the range on a total market value basis and below the range on a price per square foot basis as established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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



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: October 20, 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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