



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

APPELLANT: George Molayal  
DOCKET NO.: 17-05900.001-R-1  
PARCEL NO.: 06-03-213-032

The parties of record before the Property Tax Appeal Board are George Molayal, 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:** \$ 24,570  
**IMPR.:** \$115,650  
**TOTAL:** \$140,220

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 two-story dwelling of frame exterior construction with 1,640 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full finished basement, central air conditioning and a two-car garage. The property has an approximately 7,355 square foot site and is located in Elmhurst, York Township, DuPage County.<sup>1</sup>

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<sup>1</sup> The Property Tax Appeal Board recognizes that there are minor descriptive disagreements in the parties' respective evidence concerning both dwelling size and lot size of the subject property. The Board finds these small discrepancies do not impact the final determination of the correct assessment.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted an appraisal prepared for a refinancing transaction estimating for the client Homeland Mortgage that the subject property had a market value of \$360,000 as of October 5, 2015. The appraisal was prepared by Eric R. Sutherland, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraiser developed the sales and income approaches to value.

Using the sales comparison approach, the appraiser provided information on three comparable sales and two comparable listings. Three of the comparables sold in June or July 2015 for prices ranging from \$344,000 to \$458,186 or from \$226.30 to \$295.22 per square foot of living area, including land. The two listings presented asking prices of \$389,500 and \$349,900 or \$258.98 and \$311.58 per square foot of living area, including land, respectively. After making adjustments to the comparables for differences from the subject, the appraiser estimated the comparables had adjusted prices ranging from \$349,800 to \$433,732. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$360,000. Using the income approach, the appraiser estimated the subject had a market value of \$400,000, including land.

In reconciling the two approaches to value, the appraiser gave greatest weight to the sales comparison approach to value and therefore estimated the subject property had a market value of \$360,000 or \$219.51 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on four comparables which are located in close proximity to the subject property.<sup>2</sup> The comparables consist of a split-level and three, two-story dwellings of frame or frame and brick exterior construction. The homes were 19 to 31 years old and range in size from 1,245 to 2,925 square feet of living area. Each comparable has a basement or lower level with finished area, central air conditioning and two comparables each have a fireplace. Each comparable also has a two-car or a three-car garage. The comparables have improvement assessments ranging from \$85,940 to \$181,150 or from \$61.93 to \$69.03 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to approximately reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,220. The subject's assessment reflects a market value of \$420,702 or \$256.53 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

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<sup>2</sup> The appellant's Section V grid analysis also depicted sales for these comparables that occurred between June 2014 and January 2017 for prices ranging from \$257,000 to \$620,000 or from \$194.60 to \$211.96 per square foot of living area, including land. There was no indication in the appeal that the appellant intended to make a comparable sales argument based upon this data.

Illinois Department of Revenue. The subject property has an improvement assessment of \$115,650 or \$70.52 per square foot of living area.

In response to the appellant's appraisal evidence, the board of review noted the date of valuation in the appraisal was fifteen months prior to the assessment date at issue of January 1, 2017 and the appraisal was performed for a refinance transaction. Finally, according to the board of review, "the appraisal is not an opinion of the *ad valorem* assessment value."

Additionally, in support of its contention of the correct assessment the board of review submitted a memorandum prepared by Judy Woldman, Deputy Assessor in York Township, along with a spreadsheet displaying nine comparables, five of which have sales data and each of which includes assessment data; the spreadsheet also presents the equity comparables and appraisal comparables from appellant's appraisal report. As part of the memorandum, Woldman wrote, "there were not a lot of 2 story homes built in 1995 that sold in the last three years so I included any style home near the subject's age and square footage." As to the inequity claim, the memorandum asserts, "the subject is assessed using a similar rate code and relevant contributing values"; since three of the appellant's equity comparables are significantly larger than the subject dwelling, Woldman noted that larger homes will reflect a smaller per-square-foot improvement assessment based upon economies of scale.

The board of review presented five sales comparables. The unadjusted comparables consist of a three, two-story and two, split-level dwellings that range in size from 1,148 to 2,256 square feet of living area. These five comparables sold between July 2016 and August 2017 for prices ranging from \$305,000 to \$605,000 or from \$243.93 to \$281.66 per square foot of living area, including land.

As to assessment equity, the board of review spreadsheet depicts two, split-level and seven, two-story dwellings of frame or frame and brick exterior construction. The homes were built between 1955 and 1996 and range in size from 1,148 to 2,256 square feet of living area. Each comparable has a basement or lower level and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$77,390 to \$138,430 or from \$46.25 to \$69.40 per square foot of living area. Although the spreadsheet depicts all of the foregoing data, the assessor's memorandum indicates that only comparables #6 through #9 were presented for purposes of an equity analysis. These four comparables have improvement assessments ranging from \$67.49 to \$70.97 per square foot of living area.

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

The appellant timely filed rebuttal noting appraisal reflects adjusted sales prices as compared to the raw, unadjusted sales presented by the board of review. The appellant further addressed other assertions made by the assessor concerning the use of mass appraisal methods and the resulting differences in assessments and values. Furthermore, the appellant noted that board of review sale #5 is a significantly older dwelling that is dissimilar in age to the subject and the board of review comparables are also brick dwellings that differ from the subject's frame exterior construction. The only two-story sale within the subject's neighborhood was board of review sale #3 with a sale price of \$243.93 per square foot of living area, including land.

### **Conclusion of Law**

The appellant contends in part 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 with an opinion of value as of October 5, 2015 to establish the subject's estimated market value as of January 1, 2017. The board of review submitted five unadjusted comparable sales consisting of two split-level and three two-story dwellings. The Board has given little weight to board of review sales #1, #2 and #5 due to difference in design and/or age when compared to the subject two-story dwelling that was built in 1995.

The Board finds gave some weight to the appraisal submitted by the appellant with an estimated market value of \$360,000 or \$219.51 per square foot of living area, including land, and some weight to board of review comparable sales #3 and #4. The board of review comparable sales sold in October 2016 and April 2017 for prices ranging from \$502,500 to \$605,000 or for \$243.93 and \$281.66 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$420,702 or \$256.53 per square foot of living area, including land, which is above the appraised value and supported by the two most similar board of review comparable sales in the record. After considering adjustments to the appellant's appraisal report for time adjustments and giving due consideration to the most similar board of review sales in the record, the Board finds a reduction in the subject's assessment on grounds of overvaluation is not justified.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparables due to differences in design and/or dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review equity comparables #6 through #9. These comparables were similar to the subject in location, age, design, size and most features. These comparables had improvement assessments that ranged from \$115,820 to \$119,530 or from \$67.49 to \$70.97 per square foot of living area. The subject's improvement assessment of \$115,650 or \$70.52 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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Chairman



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Member



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Member



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Member



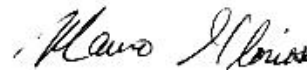
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Member

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: February 18, 2020



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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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