



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

APPELLANT: Margaret Stempien
DOCKET NO.: 17-05994.001-R-1
PARCEL NO.: 03-05-404-013

The parties of record before the Property Tax Appeal Board are Margaret Stempien, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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: \$63,850
IMPR.: \$62,510
TOTAL: \$126,360

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 and brick exterior construction with 1,898 square feet of living area. The dwelling was constructed in 1976 and is approximately 40 years old. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a two-car garage with 832 square feet of building area. The property has a 33,288 square foot site and is located in Itasca, Addison Township, DuPage County.

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 \$320,000 as of January 1, 2016. The appraisal was prepared by Gregory Nold, a certified general real estate appraiser.

The purpose of the appraisal was stated to assist with an ad valorem tax assessment. Site comments state that the subject is located in a busy section of Itasca and in close proximity to Arlington Heights Road and Thorndale Road. The appraiser noted that external obsolescence has been factored into the overall analysis due to road construction associated with the expansion of the Elgin O'Hare Expressway project which was in process as of the effective date of the appraisal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located within 0.47 of a mile from the subject property. The comparables have sites that range in size from 17,150 to 24,960 square feet of land area and are improved with a split-level, a two-story¹ and two, one-story dwellings of frame, brick or frame and brick exterior construction that range in size from 1,601 to 2,344 square feet of living area. The homes are reported to range in age from 24 to 87 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a two-car garage. The comparables sold from May 2013 to November 2014 for prices ranging from \$282,500 to \$350,000 or from \$149.32 to \$182.39 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$304,700 to \$326,780. After his analysis of all pertinent facts related to the subject and comparable sales, the appraiser arrived at an opinion of market value for the subject of \$320,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$105,600 which equates to a market value of \$316,832 when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,360. The subject's assessment reflects a market value of \$379,118 or \$199.75 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 submitted a grid analysis and property record cards on the subject and comparable sales submitted by both the appellant and board of review. The comparables have sites that range in size from 6,250 to 9,900 square feet of land area that are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 1,704 to 2,380 square feet of living area. The homes were built from 1949 to 2001. Each comparable has a basement, three with finished area, three have central air conditioning and three have one fireplace. Each comparable has a garage ranging in size from 410 to 780 square feet of building area. The comparables sold from April 2015 to March 2017 for prices ranging from \$344,000 to \$464,000 or from \$189.08 to \$207.14 per square foot of living area, land included.

The board of review noted that the appellant's basis for this appeal was a recent appraisal with an effective date of January 1, 2016 which is one year prior to the assessment date at issue in this

¹ Property record cards on the appraisal comparable sales indicate that appraisal comparable #4 is a split-level style dwelling. The appraiser has characterized this comparable as a two-story style dwelling.

appeal. The board of review also submitted a map showing the proximity of the subject with appellant and board of review comparable sales and an aerial map depicting the subject's proximity to interstate construction work identified as external obsolescence in the appraisal. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellant's counsel submitted rebuttal comments asserting that the sales used by the board of review were unadjusted and located in a different neighborhood than the subject property. Counsel also provided property details on the board of review comparables that appeared to be obtained from an internet search.

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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and four comparable sales for the Board's consideration. The Board gave less weight to the appellant's appraisal as three of the four sales differ from the subject in style and two of the sales occurred more than three years prior to the January 1, 2017 assessment date at issue in this appeal. The Board gave less weight to board of review comparables #1 and #3 which are newer in age than the subject and are identified as having above average condition compared to the subject's average condition.

The Board finds the best evidence of market value to be the board of review comparable sales #2 and #4 which are more similar to the subject in location and design and have sold more proximate to the January 1, 2017 assessment date. These comparable sales sold in April 2015 and September 2016 for prices of \$344,000 and \$450,000 or for \$189.08 and \$201.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$379,118 or \$199.75 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 to the comparables for differences when compared to the subject, 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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