



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

APPELLANT: Melina Hoyem
DOCKET NO.: 17-05998.001-R-1
PARCEL NO.: 05-35-102-013

The parties of record before the Property Tax Appeal Board are Melina Hoyem, 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: \$24,720
IMPR.: \$118,060
TOTAL: \$142,780

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 dwelling, with a second floor expansion, of masonry exterior construction with 2,339 square feet of living area. The dwelling was constructed in 1957. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 550 square foot two-car garage. The property has a 17,973 square foot site and is located in Glen Ellyn, Milton 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 \$350,000 as of January 1, 2017. The appraisal was prepared by Gregory Nold, a certified general real estate appraiser.

The purpose of the appraisal was to develop an opinion of market value for the subject property to be used in support of an ad valorem tax assessment complaint. The appraiser described the subject property as an expanded and updated split-level home of average overall quality which suffers from significant functional obsolescence due to in part to its undesirable split-level design, excessive stairs, cut-up interior, narrow stairways, low ceiling clearance in basement and choppy and mismatched exterior materials.

In estimating market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales located within 0.68 of a mile from the subject. The comparables have sites that range in size from 11,248 to 32,289 square feet of land area and are improved with three, one-story dwellings, a two-story dwelling and a multi-level dwelling of masonry, frame or frame and masonry exterior construction that range in size from 1,326 to 2,742 square feet of above grade living area. The homes were built from 1957 to 1966.¹ Each comparable has basement with finished area, central air conditioning² and a two-car or three-car garage. Four of the comparables have one or two fireplaces. Comparable #1 also features an inground swimming pool while comparable #5 features a screened porch. The comparables sold from February to August 2016 for prices ranging from \$322,500 to \$390,000 or from \$123.37 to \$248.87 per square foot of above grade living area, land included. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$314,800 to \$359,120. 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 \$350,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$116,655 which equates to a market value of \$350,000 or \$149.64 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 \$142,780. The subject's assessment reflects a market value of \$428,383 or \$183.15 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, through the Milton Township Assessor's Office, submitted comments regarding the appraiser's comparables. They noted that appraisal comparable #1 was an executor sale which had been excluded from the sales ratio study. The PTAX-203 Illinois Real Estate Transfer Declaration was provided which supported the Executor's Deed for this sale. The board of review stated that all of the appellant's comparables were of a different design than the subject. The board of review asserted that the appraiser comparable #5 supported the market value per square foot of the subject property and further noted that the appraiser failed to bracket the subject's assessed value with comparable sales.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located within 0.91 of a mile from the subject property. The

¹ Some property details for the appellant's comparables were obtained from information submitted by the board of review.

² The appellant's appraiser reported all of the comparable sales have central air conditioning. The board of review information reported one comparable did not have central air conditioning. The Board finds that this difference is not relevant in determining the correct assessment of the subject property based on the evidence in the record.

comparables have sites that range in size from 10,799 to 30,143 square feet of land area and are improved with split-level dwellings of frame or frame and masonry exterior construction that range in size from 1,784 to 1,917 square feet of living area. The homes were built from 1958 to 1970. Each comparable has a basement with finished area and either a two-car or multi-car garage. Six comparables each have central air conditioning and six comparables each have one fireplace. Comparable #6 has an enclosed porch. The comparables sold from March 2016 to July 2017 for prices ranging from \$335,000 to \$590,000 or from \$183.88 to \$308.25 per square foot of living area, land included. Based on this information, the board of review requested the subject's assessment be confirmed.

The appellant's counsel submitted rebuttal comments claiming the board of review submitted no sales comparables and providing a letter from the appraiser who addressed each of the board of review's comments. The appraiser noted that his comparable #1, while an executor's deed, was advertised as highly renovated and had adequate market exposure to be considered a market value sale. As to the assertion from the board of review that all of the appraisal comparables were different in design, the appraiser noted that comparable #5 was a split-level property. He further explained that since the subject property is an expanded split-level residence, many of the area split-level properties were significantly smaller in size and that his choice of comparable properties represented sales with similar above grade dwelling sizes. Regarding comparable #5 as supporting the subject's per square foot market value, the appraiser noted this property has significantly smaller above grade living area and had superior updates and superior view factor. The appraiser addressed the board of review's bracketing argument stating that appraisers select the "best sales available and not dissimilar properties merely for the exercise of proving their dissimilarity".

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.

The parties submitted an appraisal and seven comparables for the Board's consideration. The Board gave less weight to the opinion of value as reported in appraisal report. The appraisal comparables differ in design or dwelling size from the subject. The Board finds that, while the appraiser claims the subject property was functionally inferior based in part on its split-level design, the appraisal comparables do not reflect similar functional properties and the appraiser provided no detail on how functional obsolescence was adjusted for in the appraisal report. While the appraiser stated that the comparables used represented the best available sales he defends this claim by indicating the best comparables were chosen based primarily on dwelling size versus design.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #6 which are more similar to the subject in location, design, age, size and features. These two board of review comparables sold in June and March 2016 for prices of \$375,000 and

\$380,000 or for \$195.62 and \$198.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$428,383 or \$183.15 per square foot of living area, including land, which falls above the market price and below the price per square foot of the two best comparable sales in the record which appears justified based on the subject's larger dwelling size compared to these two best comparables. The Board gave less weight to board of review comparable #2 which sold significantly higher than all other comparables in the record, comparables #3 and #5 which are newer in age when compared to the subject and comparables #4 and #7 which are smaller in dwelling size when compared to the subject. 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Melina Hoyem, by attorney:
Arnold G. Siegel
Siegel & Callahan, P.C.
1 North Franklin
Suite 450
Chicago, IL 60606

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187