



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

APPELLANT: Dean Englehardt
DOCKET NO.: 18-04548.001-I-1
PARCEL NO.: 03-02-201-016

The parties of record before the Property Tax Appeal Board are Dean Englehardt, the appellant, by attorney Dennis M. Nolan, of the Law Office of Dennis M. Nolan, P.C. in Bartlett; 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: \$66,150
IMPR.: \$168,960
TOTAL: \$235,110

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 2018 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, two-unit industrial building of masonry exterior construction with 12,300 square feet of building area, including 1,250 square feet or 10.16% of office space. The building was constructed in 1968 and features two loading docks. The building is situated on a site containing approximately 27,600 square feet of land area and has a land-to-building ratio of 2.24:1. The building has an exterior height of 17 feet. The subject property is located in Elk Grove Village, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. A consolidated hearing was held before the Property Tax Appeal Board via video conferencing technology covering appeals for 2017 and 2018 tax years. Appearing before the Property Tax Appeal Board on behalf of the appellant was his attorney, Dennis M. Nolan. A representative of each party along with the board of review witness appeared for the proceeding remotely with the use of the WebEx virtual

platform pursuant to notice from the Property Tax Appeal Board and neither party objected to the virtual hearing format.

In support of overvaluation argument, attorney Nolan summarized the evidence submitted on behalf of the appellant which consisted of seven comparable sales located in Addison, Bensenville, or Elk Grove Village. These properties had sites ranging in size from 15,830 to 39,520 square feet of land area and were each improved with a one-story single-tenant industrial building of masonry exterior construction ranging in size from 7,926 to 21,658 square feet of building area, resulting in land-to-building ratios ranging from 1.68:1 to 2.91:1. The comparables contained office spaces ranging in size from 910 to 2,119 square feet of building area and had percentage of office space ranging from 6% to 17%. The buildings were constructed from 1960 to 1970. The comparables sold from September 2016 to December 2017 for prices ranging from \$420,000 to \$1,000,000 or from \$31.52 to \$54.48 per square foot of building area, including land. Attorney Nolan noted that the comparable properties were selected based on their similarities to the subject in terms of percentage of office space, building size, and age. Attorney Nolan argued that most weight should be given to comparables #3, #4, and #5 based on their similarity to the subject property in building size, percentage of office space, and land-to-building ratio. Mr. Nolan stated that no adjustments were made to the comparables.

Based on the evidence submitted, attorney Nolan requested the subject's assessment be reduced to \$204,980 to reflect a market value of \$615,000 or \$50.00 per square foot of building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,110. The subject's assessment reflects a market value of \$706,460 or \$57.44 per square foot of building area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a memorandum stating that the board of review has supplied evidence related to the companion 2017 tax year appeal and that the only change in the 2018 tax year assessment is the application of a township equalization factor of 1.0463 to the 2017 assessment which was applied to all properties in Addison Township. The board of review asserted that it will not submit any new evidence for this 2018 tax year appeal and requested that the Property Tax Appeal Board "combine these 2 years of appeals."¹ The evidence submitted contained information on seven comparable sales located in Addison, Elk Grove Village, or Lombard. which are situated on sites ranging from 22,216 to 32,058 square feet of land area. Each comparable is a one-story industrial building of masonry exterior construction ranging in units from a single-unit to a four-unit building and ranging in size from 10,400 to 15,200 square feet of building area, resulting in land-to-building ratios ranging from 2.00:1 to 2.42:1. The buildings were constructed from 1965 to 1973 and have exterior building heights ranging from 14 to 18 feet. The comparables sold

¹ At the hearing, the board of review clarified that for the 2018 tax year appeal, it will stand on the same evidence submitted for the prior 2017 tax year appeal.

from June 2014 to September 2016 for prices ranging from \$470,000 to \$1,109,200 or from \$43.04 to \$85.65 per square foot of building area, including land.

In addition, the board of review submitted a report prepared by the Chief Deputy Assessor for Addison Township, Frank A. Marack, Jr. consisting of property record cards for the subject and each comparable sale, “summary of salient facts” for each property, grid analysis, color photographs of each property, and Illinois Real Estate Transfer Declaration (PTAX-203) form associated with each comparable sale.

The board of review called as its witness Frank A. Marack, Jr. who testified that he prepared and reviewed the evidentiary documents submitted on behalf of board of review.

Mr. Marack testified that he did not utilize appellant’s comparable #1 because it was not advertised on the open market and therefore not considered an arm's-length transaction in his opinion. Additionally, appellant’s comparable #1 is much larger in building size relative to the subject. He did not utilize appellant’s comparable #2 as it, too, was significantly larger compared to the subject when there were more similar comparables available; he did not include appellant’s comparable #3 based on wrong information in the appellant’s grid and the CoStar description sheet submitted by the appellant;² appellant’s comparable #4 was a sale of multiple parcels; comparable #5 was significantly larger in building size and outside the range that he would consider comparable; appellant’s comparable #6 was not utilized because, conversely, it was significantly smaller in building size and outside the range size that Mr. Marack would consider comparable; and, lastly, appellant’s comparable #7 was not available at the time Mr. Marack prepared the evidence in support of the 2017 tax year appeal.

Based on this testimony and evidence, the board of review requested a confirmation of the subject’s assessment.

Under cross-examination, Mr. Marack affirmed that for the 2018 tax year appeal, he did not review any new sales, new data or market driven changes or trends although there was a market fluctuation from 2017 to 2018 tax year.

Based on this evidence and testimony, the board of review requested a 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002), 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent

² The parties stipulated at the hearing that appellant’s comparable #3 sold in October 2016 for a price of \$340,000 based on the information depicted in the PTAX-203 form associated with the sale of 606 E. Green St. Bensenville which was provided at the request of the hearing officer. (See board of review exhibit #1). The Board also finds that the PIN listed for comparable #3 in the appellant’s grid does not match the property address.

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.

Initially, the Board finds that the documents prepared by Mr. Marack (including his "Market Approach to Value") are within the scope of his authority as the Chief Deputy Township Assessor. A well-grounded exception in the Illinois Real Estate Licensing Act allows assessors to testify regarding the value of subject property as well as the comparables. Section 5-5(e) of the Real Estate Appraiser Licensing Act states as follows:

This Act does not apply to a county assessor, township assessor, multi-township assessor, county supervisor of assessments, or any deputy or employee of any county assessor, township assessor, multi-township assessor, or county supervisor of assessments who is performing his or her respective duties in accordance with the provisions of the Property Tax Code.

225 ILCS 458/5-5(e)

As the Chief Deputy Township Assessor, Mr. Marack's job is to assess values of properties. The "Market Approach to Value" prepared by Mr. Marack was prepared pursuant to his duties as an assessor under the Property Tax Code in support of the assessment of the subject property. There is no evidence in the record that Mr. Marack was purporting to perform an "appraisal" of the subject property. Moreover, the Board finds that the documents prepared by the Chief Deputy Township Assessor and submitted by the board of review (including any opinion of market value) goes to the weight of the evidence, not its admissibility. The Board has given little weight to the "plus" or "minus" adjustments presented by Mr. Marack as there is no evidence in the record of specific market data (other than raw sales data) upon which he relied to calculate the adjusted sale prices per square foot of building area for each of the comparable properties. Consequently, the Board gave little weight to Mr. Marack's opinion of value for the subject property.

The record contains a total of fourteen comparable sales in support of the parties' respective positions before the Property Tax Appeal Board. The Board gave little weight to appellant's comparable #3 based on the conflicting information contained in the appellant's grid with regard to this property. The information depicted in the Illinois Real Estate Transfer Declaration (PTAX-203) form for this property indicates that this is a residential property which will be used as the buyer's principal residence (see board of review exhibit #1) which calls into question and undermines the similarity of this comparable to the subject. The Board gave reduced weight to appellant's comparables #1, #2, and #5 based on their larger building size when compared to the subject. The Board also gave reduced weight to board of review comparables #2, #3, #4, and #7 based on their sale dates in 2014 and 2015 which are dated and less proximate in time to the subject's January 1, 2018 assessment date than the remaining comparable sales in the record and therefore less likely to be indicative of subject's market value as of the assessment date at issue.

The Board finds the best evidence of market value to be appellant's comparables #4, #6, and #7, along with board of review comparables #1, #5, and #6. These best comparables were similar to

the subject in location, exterior construction, age, building size, land size, and land-to-building ratio. These best comparables sold from June 2016 to December 2017 for prices ranging from \$420,000 to \$1,109,200 or from \$50.33 to \$85.65 per square foot of building area, including land. The subject's assessment reflects a market value of \$706,460 or \$57.44 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record, both on an overall value basis and on a per square foot basis. The subject's assessment is particularly supported by the board of review comparable #6 which was most similar to the subject in land size, building size, land-to-building ratio, age, height, and percentage of office space and which sold for \$1,109,200 or \$85.65 per square foot of building area, including land.

After considering the evidence and testimony provided, and after considering adjustments to the best comparable sales in the record for differences from the subject property, the Board finds that the appellant has not demonstrated by a preponderance of the evidence that the subject was overvalued. The Board further finds that the subject's assessment is well supported by the evidence in the record and the testimony of the witness and, therefore, no reduction in the subject's assessment 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.



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: May 18, 2021



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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