



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

APPELLANT: Daniel Smothers  
DOCKET NO.: 18-05178.001-R-1  
PARCEL NO.: 06-07-408-032

The parties of record before the Property Tax Appeal Board are Daniel Smothers, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$25,360  
**IMPR.:** \$56,530  
**TOTAL:** \$81,890

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 ranch-style dwelling of frame and masonry exterior construction with 1,263 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a one-car carport. The property has a 9,300 square foot site and is located in Lombard, York 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 \$175,000 as of January 1, 2016. The appellant's appraiser utilized the cost and the sales comparison approaches to value in estimating the market value of the subject.

Under the cost approach, the appellant's appraiser calculated a site value for the subject of \$60,000. The appraiser then calculated a cost-new of the subject's improvements of \$203,615 and subtracted \$108,588 for depreciation to arrive at a depreciated value of the improvements of \$95,027. The appraiser next added \$30,000 for "As-is" value of the site improvements to arrive at an indicated value of \$185,027 for the subject by the cost approach.

Under the sales comparison approach, the appellant's appraiser selected six comparable properties located within .40 of mile from the subject. The dwellings were described as ranch style dwellings that ranged in size from 1,040 to 1,500 square feet of living area. The comparables were built from 1949 to 1955 and range in age from 57 to 66 years old. The comparables have lot sizes ranging from 7,850 to 12,415 square feet of land area and have other features with varying degrees of similarity to the subject. The sales occurred from February 2015 to January 2016 for prices ranging from \$150,000 to \$175,000 or from \$116.67 to \$151.79 per square foot of living area, including land. After adjustments the comparables had adjusted sale prices ranging from \$153,455 to \$178,175. Based on the adjusted sales, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$175,000.

Under reconciliation, the appraiser placed most weight on the sales comparison approach and estimated the subject property had a market value of \$175,000 as of January 1, 2016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,890. The subject's assessment reflects a market value of \$246,064 or \$194.82 per square foot of living area including land, 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 response to the appellant's evidence, the board of review submitted a spreadsheet of the appellant's appraisal comparables noting that comparables #1, #3 and #5 which sold in 2015, have resold in 2016 and 2017.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on eight comparable sales.<sup>1</sup> The comparable properties were described as ranch style dwellings that ranged in size from 1,000 to 1,372 square feet of living area. The comparables were built from 1949 to 1956 on lot sizes ranging from 6,600 to 10,970 square feet of land area. The comparables had other features with varying degrees of similarity to the subject. The sales occurred from February 2017 to May 2018 for prices ranging from \$232,000 to \$316,000 or from \$222.30 to \$308.59 per square foot of living area, including land. The board of review submitted a map depicting the locations of both parties' comparables in relation to the subject. Based on the evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The appellant's appraisal comparable #3 and board of review comparable #1 are the same property with two reported sale prices. The appellant reported a sale price of \$167,000 in June 2015 while the board of review reported a sale price of \$232,500 in February 2017.

### **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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the conclusion of value in the appellant's appraisal dated January 1, 2016 which is 24 months prior to the January 1, 2018 assessment date and, therefore, less likely to be probative of the subject's market value. Likewise, the Board gave less weight to the sales used in the appraisal as they sold over 24 months prior to the assessment date at issue and thus, were less likely to be reflective of subject's market value. In addition, four of the comparables were located outside the subject's assessment neighborhood when more recent sales within the subject's assessment neighborhood were available and provided by the board of review. Furthermore, the appraiser failed to report that two of the comparables used in the appraisal sold again in 2017 which was more proximate in time to the January 1, 2018 assessment date. These factors undermine the appraiser's final value conclusion.

The Board finds the best evidence of market value to be the board of review's comparable sales. These comparables sold most proximate in time to the assessment date at issue and were overall most similar to the subject in location, design, age, size and most features. These comparables sold from February 2017 to May 2018 for prices ranging from \$232,000 to \$316,000 or from \$222.30 to \$308.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,064 or \$194.82 per square foot of living area, including land, which falls within the range on overall basis by the best comparable sales in the record but below the range on a square foot basis. Based on this evidence, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: March 16, 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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