



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

APPELLANT: Daniel and Angeline Cunningham
DOCKET NO.: 19-03303.001-R-1
PARCEL NO.: 07-13-315-030

The parties of record before the Property Tax Appeal Board are Daniel and Angeline Cunningham, the appellants; 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: \$108,220
IMPR.: \$290,600
TOTAL: \$398,820

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 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 4,026 square feet of living area. The dwelling was constructed in 2018. Features of the home include a full basement that is unfinished, central air conditioning, one fireplace and a three-car garage containing 849 square feet of building area. The property has an approximately 11,078 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on the cost to construct the subject dwelling. The appellants completed Section – VI – Recent Construction Information on Your Residence of the appeal petition stating the subject site was purchased on May 21, 2012 for a price of \$325,000 and the total cost to construct the home was \$717,656 resulting in a total cost of \$1,042,656. The appellants indicated that the dwelling was inhabitable and fit for occupancy or intended use on July 12, 2018, and an occupancy permit was issued on September 11, 2018. The appellants

included a copy of the Certificate of Occupancy issued by the City of Naperville. The appellants also noted the owner did tile work, and paid for landscaping, architect and engineering outside of the sworn statement.

To further document the cost of construction, the appellant submitted a copy of a sworn contractor's statement that was not notarized and did not contain the date or signature of the contractor. The statement noted that the mirrors and shower doors, shelving, final cleaning, landscaping,¹ lighting and contingency were by owner and not included in the line item costs. The appellants also provided a copy of an agreement between the client and architect with handwritten notations indicating a cost of \$7,776, which includes revisions for a cost of \$945. The appellants did not provide an invoice for the original architectural services but did provide a copy of the invoice for the architectural revisions. The appellants also included a copy of the engineering proposal but did not provide an invoice for the actual services provided. Lastly, the appellants provided an email identified as "Invoice for sod installation" with a total cost of \$2,800, as well as an invoice from "Great Western Flooring Co." with a total cost for materials of \$4,213.32. The appellants estimated the labor cost for the tile in the amount of \$6,000. The appellants arrived at a total of \$25,980.32 for all outside costs. Adding the additional costs to the sworn statement cost of \$691,676.56 results in a total dwelling cost of \$717,656.88.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$347,439 which would reflect a market value of \$1,042,421 or \$258.92 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$398,820. The subject's assessment reflects a market value of \$1,208,912 or \$300.28 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted a grid analysis and property record cards for the subject and six comparable sales. The comparables have the same assessment neighborhood code as the subject. Two of are located on the same street as the subject property. The comparables have sites that range in size from 6,996 to 16,823 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,758 to 4,304 square feet of living area. The dwellings were built from 2016 to 2019. The comparables each have a basement, five of which have finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 500 to 1,163 square feet of building area. The comparables sold from August 2017 to November 2019 for prices ranging from \$1,170,000 to \$1,850,000 or from \$309.03 to \$435.50 per square foot of living area, land included.

The assessor argued that the appellants only provided construction costs as evidence. The assessor asserted that "traditionally it's understood that cost does not equal value." The assessor contends the best indication of value would be recent sales within the subject's neighborhood.

¹ The sworn contractor's affidavit indicates a line item contract cost for land scaping in the amount of \$2,738.70.

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

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Section 9-145(a) of the Property Tax Code provides that each tract or lot of property shall be valued at 33 1/3% of its fair cash value. (35 ILCS 200/9-145).

The Property Tax Code defines fair cash value as, "the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Board finds the comparable sales presented by the board of review better meet this definition of fair cash value than the cost data presented by the appellants.

The appellants provided information with respect to the purchase price of the subject's land on May 21, 2012 and the construction costs that were incurred during the construction and subsequent completion of the subject dwelling on July 12, 2018 and the board of review provided six comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board finds the sworn contractor's affidavit was not notarized and did not contain a date or signature of the contractor. Additionally, the affidavit noted additional costs were made by the owner that were not revealed by the appellants. Lastly, the appellants did not provide corroborating evidence to support the costs shown in the affidavit. Therefore, the Board has given less weight to the appellants' evidence.

As to the six comparable sales presented by the board of review, the Board finds all the comparables are relatively similar to the subject in location, dwelling size, design, age and some features, except five of the comparables have finished basements in contrast to the subject that has an unfinished basement, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. The comparables sold from August 2017 to November 2019 for prices ranging from \$1,170,000 to \$1,850,000 or from \$309.03 to \$435.50 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,208,912 or \$300.28 per square foot of living area, land included, which falls within the range established by the six comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds these sales demonstrate the subject's assessment is not excessive and is reflective of the market value of the property as of January 1, 2019.

Based on this record, the Board finds the best evidence of market value to be the comparable sales presented by the board of review as they best reflect the action of buyers and sellers in the marketplace and are more representative of fair cash value than construction costs. In conclusion the Board finds the assessment of the subject property as established by the DuPage County Board of Review is correct and a reduction in the 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 22, 2022



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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