



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

APPELLANT: Erica Spear
DOCKET NO.: 19-03373.001-R-1
PARCEL NO.: 03-18-404-035

The parties of record before the Property Tax Appeal Board are Erica Spear, the appellant, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, Ltd. 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: \$51,520
IMPR.: \$128,430
TOTAL: \$179,950

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake 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 3,885 square feet of living area. The dwelling was constructed in 1989 and was 30 years old at the time of the appraisal. Features of the home include a full basement with finished area, central air-conditioning, a fireplace and a three-car garage with 731 square feet of building area. The property has an 8,400 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted a restricted-use appraisal report with an estimated market value of \$460,000 as of January 1, 2019. The appraisal was prepared by Gregory Nold, MAI, a Certified General Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to establish an equitable ad valorem tax assessment. The appraiser contends part of his valuation was based on

the subject property being “located in very close proximity to a high-tension power line corridor which bisects the neighborhood and some external obsolescence is factored into the subject’s final reconciliation.”

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value, the appraiser utilized five comparable sales of properties located within 1.01 miles from the subject property. The comparables ranged in age from 21 to 31 years old and are described as two-story masonry or frame and masonry dwellings ranging in size from 2,947 to 3,868 square feet of living area. The comparables each have a full basement with finished area, central air-conditioning, and a two-car or three-car garage containing 473 to 860 square feet of building area.¹ The dwellings are situated on sites ranging in size from 8,400 to 16,500 square feet of land area. The comparables sold from September 2017 to November 2018 for prices ranging from \$410,000 to \$485,000 or from \$115.31 to \$139.12 per square foot of living area, including land. After applying adjustments to the comparables for differences from the subject in location, lot size, dwelling size, bathroom count, condition, basement, kitchen and/or bathroom finish, exterior features, lack of a fireplace, and/or garage size, the appraiser arrived at adjusted prices ranging from \$436,300 to \$472,400. Based on these adjusted sale prices, the appraiser arrived at an opinion of market value for the subject of \$460,000 as of January 1, 2019. Based on the evidence, the appellant requested a reduction in the subject’s assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,950. The subject's assessment reflects a market value of \$545,468 or \$140.40 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In response to appellant’s evidence, the board of review argued that appraiser’s claim that the unsightly power lines affect the value of the subject property is not supported as the power lines have been there longer than the subdivision and were there when the appellant purchased the subject property. Further, no justification was given with paired sales for the appraiser’s external obsolescence argument. The board of review also argued that appellant’s appraisal comparables #3 and #4 are considerably out of the subject’s neighborhood and that the subject falls within the range established by appraisal comparables #1, 2 and #5 on both a sale price and price per square foot basis. The board of review noted that the subject was purchased in February 2016 for \$540,000 and a reduction was granted based on the sale price, with factors applied in 2017 and 2018. As 2019 was a general assessment year, the subject’s assessment was returned to 100%.

In support of its contention of the correct assessment of the subject property, the board of review submitted property record cards and a grid analysis for the subject, the five appraisal comparables, and five comparable sales, one of which was submitted by both parties.² The board of review’s comparables are located in the same subdivision as the subject and consist of two-

¹ Some details regarding the features of the comparables were supplemented by the grid analysis and property record cards submitted by the board of review.

² Board of review comparable #1 is the aforementioned February 2016 sale of the subject property and will not be considered by the Board. Board of review comparable #2 is the same property as appraisal comparable #4.

story dwellings of brick or brick and frame exterior construction that were constructed in 1988 or 1989 and range in size from 2,550 to 3,766 square feet of living area. The comparables each have a basement, two with finished area, central air-conditioning, one or two fireplaces, and a garage ranging in size from 472 to 792 square feet of building area. The comparables are situated on lots that range in size from approximately 8,400 to 18,130 square feet of land area. The comparables sold from July 2017 to October 2018 for prices ranging from \$375,000 to \$710,000 or from \$139.12 to \$188.53 per square foot of living area, including land. Based on this evidence, the board of review requested 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. 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 based on the evidence submitted for its review, a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject property and five comparable sales.

The Board gives less weight to the conclusion of value contained in the appellant's appraisal as two comparables were located a mile from the subject when other closer, similar comparables were available, calling into question the accuracy of the appraiser's conclusion of value. The Board will, however, analyze the raw sales data of the comparables used in the appraisal.

The Board gives less weight to the appellant's appraisal comparables #3 and #4 which are located about a mile from the subject and are in different neighborhoods than the subject. The Board also gives less weight to the parties' common comparable, along with board of review comparable #4, due to their smaller dwelling sizes compared to the subject and board of review comparable #6 which appears to be an outlier based on its much higher sale price compared to any of the other comparables in the record.

The Board finds that appellant's comparables #1 and #5 and board of review comparable #5 were the best comparables submitted in the record and were similar to the subject in age, location, design, dwelling size, and most features. These comparables sold from September 2017 to October 2018 for prices ranging from \$425,000 to \$550,000 or from \$130.37 to \$155.85 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$545,468 or \$140.40 per square foot of living area, land included, which falls within the range established by the best comparables submitted for the Board's consideration. After considering adjustments to these comparables for differences from the subject, 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: November 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

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