



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

APPELLANT: Thomas Battista  
DOCKET NO.: 19-08043.001-R-1  
PARCEL NO.: 03-15-410-031

The parties of record before the Property Tax Appeal Board are Thomas Battista, the appellant, by attorney Thomas M. Battista, of the Law Offices of Thomas M. Battista 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:** \$38,130  
**IMPR.:** \$126,340  
**TOTAL:** \$164,470

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 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 ranch style dwelling of brick exterior construction with 3,245 square feet of living area.<sup>1</sup> The dwelling was constructed in 1965. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 693 square foot attached garage. The subject also features a 680 square foot inground pool with a 1,780 square foot enclosure. The pond view site is irregularly shaped and has an approximately 16,122 square foot site<sup>2</sup> that is located in Wood Dale, Addison Township, DuPage County.

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<sup>1</sup> As no dwelling sketch was prepared by the appellant's appraiser, the Board finds the best description of the subject's dwelling size is found in the property record card submitted by the board of review which contains a sketch with measurements of the subject's improvements.

<sup>2</sup> The Board finds the best description of the subject's irregular site size was reported in the appraisal.

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 \$420,000 as of January 1, 2019. The appraisal was prepared by James A. Matthews, a certified residential real estate appraiser.

The purpose of the appraisal was to estimate the fair market value of the subject as of January 1, 2019. The appraiser opined that no value was given to the subject's indoor pool "as it is not a universal good/value" and stated that many buyers would not purchase the home due to the presence of this amenity.

In estimating the market value of the subject property, the appraiser developed the cost and sales comparison approaches to value. In developing the cost approach to value, Matthews estimated the site value at \$120,000 and the cost new of the subject's dwelling and garage to total \$416,645. After accounting for physical depreciation and the as is value of site improvements, Matthews determined the depreciated cost new for the subject of \$419,987.

In developing the sales comparison approach to value, the appraiser selected six comparable sales located from 0.27 to 1.47 miles from the subject property. The comparables have sites that range in size from 9,412 to 18,683 square feet of land area and are reported to be improved with one-story or two-story dwellings that have a combination of brick, cedar, frame or vinyl siding exterior construction and range in size from 2,506 to 3,015 square feet of living area. The homes range in age from 30 to 55 years old. Each comparable has central air conditioning and a 2-car garage. Five comparables each have one fireplace. The comparables sold from June 2017 to October 2018 for prices ranging from \$349,900 to \$380,000 or from \$116.05 to \$143.66 per square foot of living area, land included.

After adjusting three comparables for sales or financing concessions, the appraiser adjusted the properties for differences with the subject in site size, dwelling size, room count, porch/patio and fence. Comparable #3 was adjusted for its unfinished basement. Comparables #4 and #5 were not adjusted for unfinished basement feature. The appraiser included summary statements explaining some adjustments and reiterated "no value is given to the indoor pool as it is not a universal good/value." After adjustments, the appraiser arrived at adjusted sale prices for the comparables that range from \$360,328 to \$422,544 and an indicated value by the sales comparison approach for the subject of \$420,000.

The appraiser determined that the sales comparison approach best reflected the subject's market value as this approach to value reflects the actions of market participants. Based on this evidence, the appellant requested the subject's assessment be reduced to \$140,000 which approximately equates to the appraised value of \$420,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,470. The subject's assessment reflects a market value of \$498,545 or \$153.63 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 submitted information on seven comparables located within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 10,050 to 75,359 square feet of land area and are improved with ranch style dwellings of brick, frame or brick and frame exterior construction that range in size from 1,543 to 2,302 square feet of living area. The homes were built from 1950 to 1985. Each comparable has a basement, five with finished area and a garage ranging in size from 504 to 1,696 square feet of building area. Six comparables have central air conditioning, six comparables each have either one or two fireplaces and comparable #3 has an inground swimming pool. The properties sold from January 2016 to July 2019 for prices ranging from \$296,000 to \$409,950 or from \$155.85 to \$200.46 per square foot of living area, land included.

The board of review also submitted a grid analysis with information on the subject and both parties' comparables, a map depicting the subject and its proximity to both parties' comparables and interior photographs of the subject from a 2010 listing of the subject property. The board of review's grid analysis provided property details and comments noting differences in the subject's dwelling size and the design/style of the appraisal comparables with appraisal comparables #2 and #4 described as split-level dwellings and appraisal comparable #6 as a raised ranch. The board of review critiqued the appraisal, asserting that this same appraiser had submitted three separate appraisals of the subject property, none of which contained interior photos or a sketch of the improvements. The board of review questioned why no value was given to the subject's "beautiful inground pool" or its "almost 1,800 square foot enclosure" but makes a superior adjustment of \$5,000 for comparables with a fence. Lastly, the board of review notes that the appraiser makes no mention of the subject's location with a pond view, patio, or pool enclosure. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 appellant submitted an appraisal for the Board's consideration. The Board finds the appraiser made no adjustments to comparables for differences from the subject in age and made inconsistent adjustments to the comparables for basement finish. Furthermore, no market evidence, such as a paired sales analysis, was provided to support the appraiser's opinion that the subject's enclosed inground pool feature has no value simply because this property characteristic is unique in the subject's market. While a unique feature may reduce the pool of buyers for the property, again, no market evidence was provided to demonstrate this feature has no value. The application of a superior adjustment to comparable properties with a fence, when compared to the subject's enclosed inground pool, appears to be flawed, and was not supported with either commentary or market-based evidence. The appraisal contains an aerial image of the subject property providing a view of the subject's pond location, however, the appraiser failed to disclose this feature of the subject site and excludes mention of a pond from the subject's view

on the URAR page 2 grid. In addition, the appraisal comparables #2, #3 and #4 differ from the subject in design and comparable #1 sold in 2017, less proximate in time to the January 1, 2019 assessment date. The report's lack of a property sketch, interior photographs, and commentary with respect to the subject's pond view and enclosed pool feature suggest a lack of transparency with respect to the subject property. All of these aforementioned defects undermine the appraisers value conclusion.

Regarding the appraiser's estimated value developed under the cost approach, it appears that the subject's pool, pool enclosure and porch/patio were omitted in the calculations, thereby, calling into question the accuracy of this approach as well. Based on the foregoing reasons, the Board finds the appraiser's estimated market value for the subject lacks credibility and is given no weight. The Board shall, however, consider the appraiser's raw comparable sales.

The appraisal report contains six comparables and the board of review submitted seven comparables for the Board's consideration. The Board gives less weight to the appraisal comparables #1, #2, #4 and #6 along with board of review comparables #4, #5, #6 and #7 which are less similar to the subject in dwelling size and/or sold in 2016 or 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparable sales which sold more proximate to the assessment date at issue. These properties have varying degrees of similarity to the subject in location, age, design and other features, although each of these properties has a smaller dwelling size than the subject and one comparable has an inground swimming pool. Nevertheless, these comparables sold from January 2018 to July 2019 for prices ranging from \$353,000 to \$409,950 or from \$127.06 to \$191.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$498,545 or \$153.63 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record on an overall basis and well within the range on a per square foot basis. Given the subject's enclosed inground swimming pool, pond view lot and larger dwelling size, when compared to the best comparables in the record, its higher overall value appears logical. Furthermore, accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore the subject's per square foot value also appears logical. After considering adjustments to the comparables for differences with the subject, 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:

May 17, 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

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