



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

APPELLANT: John Geevarghese
DOCKET NO.: 20-07543.001-R-1
PARCEL NO.: 03-36-304-018

The parties of record before the Property Tax Appeal Board are John Geevarghese, the appellant, by attorney's Nicholas Jordan and Holly Zeilinga, of Worsek & Vihon 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: \$42,510
IMPR.: \$198,140
TOTAL: \$240,650

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 2020 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 brick and frame exterior construction with 3,477 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 724 square foot garage.¹ The property has a 7,740 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property prepared by Paul K. Szwed, a licensed State of Illinois Certified Residential Real Estate Appraiser. The appraiser was not present at the hearing

¹ The appraisal reports that the subject has finished basement area with bath and two fireplaces which is not documented by the township assessor's grid analysis.

to provide direct testimony or be cross-examined regarding appraisal methodology and final value conclusion.

Using the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$670,000 as of April 1, 2020.

Under the sales comparison approach the appraiser utilized five comparable sales and one listing located in Elmhurst, approximately .14 to .65 of a mile from the subject property. The sites each contain 7841 square feet of land area. The comparables were described as improved with two-story traditional style dwellings that ranged in size from 3,010 to 4,025 square feet of living area. The dwellings were of brick or brick and frame exterior construction and ranged in age from 11 to 17 years old.² Each comparable has a basement with five comparables having a finished area, central air conditioning, one or two fireplaces and a two-car or three-car garage. The comparables sold from May to November 2019 for prices ranging from \$650,000 to \$675,000 or from \$165.22 to \$220.93 per square foot of living area, land included. Comparable #6 was listed for \$750,000 or \$226.93 per square foot of living area, land included. After adjusting for differences from the subject property, the appraiser concluded the comparables had adjusted prices ranging from \$626,850 to \$720,650. Using this data, the appraiser estimated the subject had an estimated value under the sales comparison approach of \$670,000.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The appellant's counsel rested on the evidence and called no witnesses.

At the hearing, the board of review objected to the appraisal report contending the appraiser was not present to be cross-examined. The Board reserved ruling on the objection.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$240,650. The subject's assessment reflects a market value of \$720,509 or \$207.22 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

Representing the board of review was member Don Whistler. Whistler called Addison Township Deputy Assessor Donna Castiglia as a witness.

In support of its contention of the correct assessment the board of review submitted a grid analysis which was prepared by the township assessor's office on the comparables that were in the appellant's appraisal, property record cards and a grid analysis on six additional comparable sales. The board of review and the appraiser share two comparable sales. The comparables have sites ranging in size from 7,800 to 8,700 square feet of land area. Castiglia testified that the comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction and range in size from 3,010 to 3,664 square feet of living area. The dwellings were built from 2003 to 2019. Each comparable has a basement with two comparables having

² The appraiser did not disclose the type of exterior construction for each comparable, but the information was obtained through the board of review's evidence.

finished area central air, one or two fireplaces and a garage ranging in size from 460 to 661 square feet of building area. The comparables sold from August 2018 to November 2019 for prices ranging from \$665,000 to \$795,000 or from \$216.98 to \$246.11 per square foot of living area, land included. The board of review requested confirmation of the 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$670,000 as of April 1, 2020. The board of review objected to the appraisal report because the appraiser was not present at the hearing to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value. However, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board finds the record contains ten improved comparables submitted by the parties in support of their respective positions. The parties shared two comparable sales with appellant's comparables #1 and #3 being the same property as board of review comparables #2 and #4, respectively. The Board gave less weight to the appraiser's comparable #4 based on its considerably larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparables #5 and #6 as these properties are considerably newer in dwelling age when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables which includes the common comparables. The Board finds these comparables have varying degrees of similarity when compared to the subject in location, lot size, dwelling size, age and some

features. The comparable sales sold/listed for prices ranging from \$650,000 to \$759,000 or from \$193.22 to \$246.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$720,509 or \$207.22 per square foot of living area, including land, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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:

December 19, 2023



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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