



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

APPELLANT: Beverly Frier
DOCKET NO.: 20-07630.001-R-1
PARCEL NO.: 08-21-402-003

The parties of record before the Property Tax Appeal Board are Beverly Frier, 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: \$202,690
IMPR.: \$14,160
TOTAL: \$216,850

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 part 2-story and a part 1-story dwelling of stucco and frame exterior construction with 4,092 square feet of living area.¹ The dwelling was constructed in 1974 and is approximately 46 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage containing 782 square feet of building area. The property has a 100,340 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property with an estimated market value of

¹ The Board finds the best description of the subject's story height is found in the subject's property record card presented by the board of review, which contained a schematic diagram and dimensions of the dwelling and the subject dwelling's exterior construction is found in the photographic evidence provided by the parties.

\$575,000 as of January 1, 2020. The restricted appraisal report was prepared by Gregory B. Nold, a Certified General Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal is to assist with an ad valorem tax assessment and no other purpose.

As to the subject land value, the appraiser submitted three comparable residential land sales located within the subject's unincorporated Naperville market area. The comparables have sites that range in size from 104,622 to 158,372 square feet of land area and sold from June 2019 to February 2020 for prices ranging from \$370,000 to \$430,000 or from \$2.72 to \$3.73 per square foot of land area. According to the appraiser, a final reconciled land value determination of \$400,000 is considered reasonable and appropriately supported for the subject. The appraiser reported the subject's proposed 2020 land assessment reflects a market value estimate of \$7.22 per square foot of land area, which is "entirely unsupportable," and the subject "has received an inflated land value assessment for years."

The appraiser described the subject dwelling with an average quality construction but below average design. The appraiser stated that although the subject "appears to be adequately maintained, the building features original bathrooms, original kitchen and no modernizations or renovations to speak of other than the garage conversion in 1989."

In estimating the market value, the appraiser developed the sales comparison approach to value, where the appraiser utilized five comparable sales that are located within .88 from a mile of the subject property. The comparables have sites ranging in size from 67,808 to 132,422 square feet of land area. The comparables are described as 1-story, 1.5-story or 2-story dwellings ranging in size from 2,914 to 4,846 square feet of living area that are 36 to 62 years old. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and either a three-car or a four-car garage. The comparables sold from June 2018 to March 2020 for prices ranging from \$450,000 to \$765,000 or from \$92.86 to \$185.31 per square foot of living area, including land. The appraiser adjusted the comparables for sales or financing concessions and for differences from the subject in site size, design, condition, room count, gross living area, and other features to arrive at adjusted sale prices ranging from \$488,900 to \$634,400. Based on the adjusted sale prices, the appraiser estimated the subject property had a market value of \$575,000 or \$140.52 per square foot of living area, including land, as of January 1, 2020.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The appellant also provided a copy of the final decision issued by the DuPage County Board of Review, which revealed the subject property had a total assessment of \$216,850 for tax year 2020. The subject's total assessment reflects a market value of \$649,251 or \$158.66 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.

The board of review submitted its "Board of Review Notes on Appeal," where the reported total assessment of \$255,600 does not match the total assessment shown in the final decision issued by the DuPage County Board of Review.

In support of its contention of the correct assessment of the subject property the board of review, through the township assessor, provided information on four comparable sales located within .38 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's appraisal comparable #1.² The comparables have sites that range in size from 88,904 to 155,664 square feet of land area. The comparables are improved with a ranch dwelling and three, part 2-story and part 1-story dwellings of frame, Dryvit or frame and brick exterior construction ranging in size from 3,126 to 3,912 square feet of living area. The dwellings were built from 1959 to 1978. Three comparables each have a basement with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 1,540 square feet of building area. The comparables sold from February 2017 to July 2019 for prices ranging from \$760,000 to \$950,000 or from \$195.55 to \$303.90 per square foot of living area, including land.

The board of review also submitted a grid analysis reiterating the appellant's comparables, along with a map depicting the locations of both parties' comparables in relation to the subject and a memorandum prepared by the township assessor. The assessor argued that the appellant's appraisal comparable #2 was advertised as "value in land," can be rehabbed or teardown, prior to the September 2018 sale per the attached Redfin website listing information. The assessor also reported that this property was uninhabitable when inspected by the assessor's office on June 3, 2014 and no building permits were issued between 2014 and 2018. The assessor contends the appellant's appraisal comparable #5 was sold as a REO per the attached PTAX-203 Real Estate Transfer Declaration.

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 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 estimating the subject property had a market value of \$575,000 as of January 1, 2020 and the board of review submitted four suggested comparable sales, which includes one sale that was utilized by the appellant's appraiser, to support their respective positions before the Property Tax Appeal Board.

The Board has given less weight to the value conclusion in the appellant's appraisal report. The Board finds the appellant's appraiser did not adjust comparables #2 and #5 for date of sale without explanation, although the sales occurred in June and September 2018. Furthermore, the

² The parties differ as to the dwelling size of the common comparable. The Board finds the best description of size is found in the document identified as Sketch/Area Table Addendum for PIN 08-21-404-007 provided by the board of review, which contains a schematic diagram with dimensions and sizes of the improvements disclosing a dwelling size of 3,912 square feet of living area.

appellant's appraisal comparables #2 and #4 have considerably smaller dwelling sizes and/or a dissimilar one-story design, when compared to the subject which further detracts from the credibility of the appraisal. Lastly, the appellant's comparable #5 is an auction sale of a home in fair condition. In this regard, the board of review submitted listing information for this property indicating the property was advertised as a rehab or tear down, indicating the sale price would be more reflective of land value than of land and a dwelling in average condition. As to the appellant's appraiser's argument regarding the land value of the subject property, the Board finds the appraiser did not provide substantive documentary evidence in support of this claim. Each of these factors undermine the credibility of the appellant's appraiser's conclusion of value and lead to the finding that the appraisal fails to present a credible or reliable indication of the subject's market value.

The Board has given reduced weight to board of review comparables #2, #3 and #4 due to differences from the subject in dwelling size and/or their sale dates occurred less proximate in time to the assessment date at issue.

On this record and since the Board has examining all raw sales in the record, the Board finds the best evidence of market value to be the parties' common comparable and the appellant's appraisal comparable #3, which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in April and October 2019 for prices of \$625,000 and \$725,000 or for \$144.64 and \$195.55 per square foot of living area, including land, when using the size determination set forth in Footnote 2. The subject's assessment reflects an estimated market value of \$649,251 or \$158.66 per square foot of living area including land, which is bracketed by the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's total 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Beverly Frier, by attorney:
Michael B. Andre
Eugene L. Griffin & Associates, Ltd.
29 North Wacker Drive
Suite 650
Chicago, IL 60606

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187