



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

APPELLANT: Joseph Herndon
DOCKET NO.: 21-06719.001-R-1
PARCEL NO.: 09-11-112-007

The parties of record before the Property Tax Appeal Board are Joseph Herndon, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$71,010
IMPR.: \$280,000
TOTAL: \$351,010

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 2021 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

Prior to the beginning of the hearing the appellant's counsel had two objections. The first objection was that Mr. Pacelli's testimony and Mr. Whistler's testimony, that everything submitted in the record they are objecting to both on admissibility and hearsay because neither the board of review or assessor has produced the witness or the preparer of the documentation that has been submitted into the record, without the opportunity to be cross-examined and lay the proper foundations as to their qualifications for selection of their property, and the opinions rendered therein, this is hearsay and should be given no weight. The secondary objection is anything that Mr. Pacilli states today, could be considered new evidence which should not be taken in part of the proceeding with no opportunity to review and rebut. The Administrative Law Judge took the objection under advisement.

The subject property consists of a two-story dwelling of brick and stone exterior construction with 3,541 square feet of living area. The dwelling was constructed in 2014. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a two-car garage with 561 square feet of building area. The property has a 9,443 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant called as his witness Nicholas Mulligan. Mulligan is a Certified Real Estate Residential Appraiser licensed in Illinois. Mulligan testified that he has been an appraiser for 23 years.

Mulligan testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2021. Mulligan provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value to convey an estimated market value of \$1,050,000 as of January 1, 2021.

Under the sales comparison approach to value, the appraiser utilized six suggested sales located in Clarendon Hills from .02 to .71 of a mile from the subject. Mulligan testified that he tried to find as many good comparables on the east side of Prospect Avenue. Mulligan asserted that Prospect Avenue runs down the center of Clarendon Hills and there is a difference in value between the east side or the west side of the street. The comparables have sites ranging in size from 7,841 to 14,810 square feet of land area. The comparables are improved with traditional style dwellings of either two-story or three-story¹ of brick; frame; brick and stucco; brick, cedar, and stone; stone and cedar; and stone and frame exterior construction ranging in size from 3,540 to 4,217 square feet of living area. The comparables were range in age from 11 to 22 years old. Each comparable has a full finished basement, central air conditioning, one to five fireplaces and a two-car garage. The comparables sold from March 2019 to October 2020 for prices ranging from \$1,000,000 to \$1,250,000 or from \$260.85 to \$335.39 per square foot of living area, land included. After adjusting the comparables for differences when compared to the subject in land size, gross living area, room count, bathrooms and fireplaces, the appraiser calculated that comparables had adjusted sales prices ranging from \$948,750 to \$1,166,000. Based on these adjusted sale prices, the appraiser concluded the subject property has an estimated market value of \$1,050,000 as of January 1, 2021. Based on this evidence, the appellant requested that the assessment be reduced to reflect the appraisal.

Under cross-examination, Mulligan stated that he looked at 10 or 11 comparable sales originally. Mulligan testified that he did not consider the board of review comparables on Arthur or Gilbert because they were new construction; the property at 107 Tuttle, the square footage was in question because of a finished third floor, and 111 Tuttle had an upgraded kitchen and was of superior quality.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$428,650. The subject's assessment reflects a market value of

¹ The story heights of the appraiser's comparables were obtained from the board of review's grid analysis prepared by Pacilli of the township assessor's office.

\$1,282,232 or \$362.11 per square foot of living area, land included, when using the 2021 three year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

Appearing for the board of review is Board Member, Don Whistler. Whistler called Anthony Pacilli, Chief Deputy of Downers Grove Township, as their witness.

Based on the earlier objection, Pacilli testified that he was the preparer of the documents submitted by the board of review and their office's practice is they do not sign the document.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in Clarendon Hills and in the same neighborhood code as the subject. Pacilli stated that all of the comparables were located in the appellant's neighborhood. Pacilli testified that the comparables have sites ranging in size from 9,000 to 9,393 square feet of land area. The comparables are improved with either a two-story or three-story dwelling of frame exterior construction ranging in size from 3,331 to 3,661 square feet of living area. The comparables were built from 2010 to 2020. Each comparable has a basement with 75% or 100% of finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 478 to 550 square feet of building area. The comparables sold from May 2019 to September 2020 for prices ranging from \$1,288,000 to \$1,580,000 or from \$364.77 to \$452.85 per square foot of living area, land included. Based on the evidence submitted, the board of review requested that the subject's assessment be confirmed.

Under cross-examination, Pacilli testified that the search criteria used for the comparables was that the age and square footage was bracketed. Pacilli stated that he did not make any adjustments to the comparables because they were very close in dwelling size.

Under written rebuttal, the appellant's counsel is arguing the manner in which the board of review selected their comparables along with not performing any adjustments for differences when compared to the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, with respect to the hearsay objection presented by the board of review, the Board overrules the objection, finding the objection goes to the weight to be given the evidence and its admissibility.

For the Board's consideration, the appellant submitted an appraisal estimating the subject property had a market value of \$1,050,000, as of January 1, 2021. The board of review submitted five suggested comparable sales. However, two comparables were recent

construction, one comparable had questionable square footage based on a finished third floor and one comparable had an upgraded kitchen and superior quality. In the appellant's appraisal market adjustments were made to the comparables for differences when compared to the subject property in land size, gross living area, bathroom count and other amenities. The board of review made no market adjustments to the comparables for differences when compared to the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. Furthermore, the board of review did not refute any of the adjustments made by the appraiser, in the appellant's appraisal. The subject's assessment reflects a market value of \$1,282,232 or \$362.11 per square foot of living area, including land, which is above the best evidence of market value in the record. The Board finds the subject property had a market value of \$1,050,000 as of the assessment date at issue. Since market value has been established the 2021 three year average median level of assessments for DuPage County of 33.43% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: January 16, 2024



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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