



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

APPELLANT: Johnathen Foley
DOCKET NO.: 22-03396.001-R-1
PARCEL NO.: 03-08-401-035

The parties of record before the Property Tax Appeal Board are Johnathen Foley, the appellant, by attorney Dennis M. Nolan, of the Law Office of Dennis M. Nolan, P.C. in Bartlett; 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: \$50,890
IMPR.: \$126,680
TOTAL: \$177,570

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 2022 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 parties appeared before the Property Tax Appeal Board on April 4, 2024 for a hearing at the DuPage County Administrative Building in Wheaton pursuant to prior written notice dated February 13, 2024. Appearing on behalf of the appellant was attorney Dennis Nolan and appearing on behalf of the DuPage County Board of Review was Donald Whistler Member of the DuPage County Board of Review, along with the board of review's witness, Donna Castiglia, CIAO and Senior Residential Appraiser for Addison Township.

The subject property consists of a two-story dwelling of brick, stone, stucco and vinyl exterior construction¹ with 3,190 square feet of living area. The dwelling was constructed in 1959 and is

¹ The Board finds the best description of the subject exterior was found in the appraisal report which was not refuted by the board of review and the best description of the subject's garage was found in the subject's property record card which was not refuted by the appellant.

approximately 63 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 808 square garage. The property has an approximately 8,250 square foot site and is located in Itasca, Addison Township, DuPage County.

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 \$430,000 as of January 1, 2022. The appraisal was prepared by Jacob Bartlett, a Certified Residential Real Estate Appraiser. The appraiser was not present at the hearing.

In estimating the market value of the subject property, the appraiser selected six comparable sales located within 0.61 of a mile from the subject property. The comparables have sites that range in size from 6,300 to 14,850 square feet of land area and are reported to be improved with two-story dwellings with a mixture of brick, cedar, vinyl and stone exterior construction ranging in size from 2,026 to 4,166 square feet of living area. The homes were built from 1905 to 1969. Each comparable has a basement with four having finished area. Each dwelling has central and from a 1-car to a 3-car garage. The comparables sold from July 2020 to November 2021 for prices ranging from \$377,000 to \$522,500 or from \$125.42 to \$186.08 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$143,319 or \$134.80 which reflects the appraised value of the subject when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,570. The subject's assessment reflects a market value of \$532,923 or \$167.06 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparables located from 0.50 of a mile to 1.0 miles from the subject property. The comparables have sites that range in size from 7,205 to 36,918 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,030 to 3,231 square feet of living area. The homes were built from 1925 to 1997 and range in age from 26 to 98 years old. Each comparable has a basement with five having finished area. Each dwelling has central air conditioning and a garage ranging in size from 350 to 951 square feet of building area. Five homes each have from one to three fireplaces. The comparables sold from April 2019 to November 2022 for prices ranging from \$410,500 to \$612,500 or from \$168.68 to \$239.04 per square foot of living area, land included.

Ms. Castiglia, Senior Residential Appraiser for Addison Township, in both written and oral comments, argued appraisal comparable #3 is a split level home with a finished lower level and an unfinished basement and appraisal comparable #4 is a 1½-story dwelling. Ms. Castiglia also asserted that all of the board of review's comparables are located in the subject's neighborhood, while only appraisal comparables #3, #4 and #5 are located in the subject's neighborhood. Based on this evidence, the board of review requested the subject's assessment be confirmed.

On cross examination, Mr. Nolan raised an issue as to Ms. Castiglia's credentials as an expert witness at which time it was established that she has been a Certified Illinois Assessing Officer

since 2008 and has been in her present position since 2010. It was further established that Ms. Castiglia is not a licensed appraiser. Mr. Nolan questioned Ms. Castiglia regarding differences between the subject property and the board of review's comparable properties with respect to finished basement area, differences in age and differences in lot sizes.

Under further questioning by Mr. Nolan, Ms. Castiglia provided an incorrect definition of external obsolescence at which point Mr. Nolan moved to admit the definition of external obsolescence from The Appraisal Institute's *The Dictionary of Real Estate Appraisal, fifth edition* for impeachment or rebuttal purposes, Exhibit A. DuPage County Board Member Whistler objected to the admission of this document. The Board finds the record previously established the fact that Ms. Castiglia is not a licensed appraiser. Therefore, knowledge of definitions from an appraisal dictionary likely fall outside the witness' area of expertise. Furthermore, the appellant's appraiser was not present at hearing to address questions related to reported external obsolescence associated with the subject's site. Therefore, the Board shall give no weight to information presented in Exhibit A.

Mr. Nolan described the subject property as backing up to a railway, arguing the proximity to this feature has an impact on value. When asked if any of the board of review comparables back up to a railway, Ms. Castiglia stated they did not and "neither do any of the appraiser's comps."

Under re-cross examination by Mr. Whistler, Ms. Castiglia stated that the appraiser did not adjust any of the comparables for age and that the subject dwelling was constructed and purchased by the appellant with knowledge of the proximity to a functioning railroad.

Under questioning by the ALJ, Mr. Nolan disclosed the subject property is also located proximate to a golf course. Mr. Nolan explained that the home has a berm behind the dwelling, then the railroad tracks with a golf course located on the other side of the railway tracks. Without objection, the ALJ requested that a copy of the witness' map of the subject and both parties' comparables be admitted into the record as Exhibit B.

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 while the board of review submitted six comparable sales for the Board's consideration. The Board finds the appellant's appraiser was not present at the hearing to provide direct testimony and be cross-examined regarding the appraisal methodology and value conclusion. As a result, the Board gives no weight to the appraiser's value conclusion, which in the absence of the appraiser, is considered hearsay. However, the Board shall consider the appraiser's unadjusted comparable sales.

The Board finds both parties' submitted comparables that differ from the subject in age, site size and dwelling size. Nevertheless, the Board gives less weight to each of the appraisal comparables which are substantially different from the subject in age, design and/or dwelling size. Additionally, appraisal comparable #1 sold in July 2020, more than 17 months prior to the assessment date at issue in this appeal. The Board gives less weight to board of review comparables #1, #2, #5 and #6 which are also substantially different from the subject in age, dwelling size and/or sold in 2019 or 2020, less proximate to the assessment date at issue than other properties in the record.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4 which are more similar to the subject in location, design, dwelling size and some other features. However, these two best comparables have a larger site size when compared to the subject's site size and finished basement area in contrast to the subject's unfinished basement, suggesting downward adjustments are needed to make these properties more equivalent to the subject. In addition, these properties are somewhat older in age when compared to the subject and have smaller garage sizes relative to the subject's garage, suggesting upward adjustments are also needed to make these properties more equivalent to the subject. These two best comparables sold in May 2021 for prices of \$540,000 and \$612,500 or for \$200.22 and \$202.61 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$532,923 or \$167.06 per square foot of living area, including land, which falls below the two best comparable sales in this record. 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 21, 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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