



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

APPELLANT: Kathleen K. Gehlhoff  
DOCKET NO.: 10-03797.001-R-2  
PARCEL NO.: 09-02-413-007

The parties of record before the Property Tax Appeal Board are Kathleen K. Gehlhoff, the appellant, by attorney John B. Sprengel, of McCartyWinkler LLP in Schaumburg; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$166,010  
**IMPR.:** \$45,320  
**TOTAL:** \$211,330

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction containing 2,318 square feet of living area. The dwelling was constructed in 1962. Features of the home include a full partially finished basement, two fireplaces and a 571 square foot garage. The property has a 14,500 square foot site or an average front foot of 102.84 feet and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel, claiming overvaluation and assessment equity for land and building as the bases of the appeal. In support of the overvaluation argument the appellant submitted a Summary Appraisal Report estimating the subject property had a market value of \$635,000 as of January 1, 2010. The appraisal was prepared by Robert S. Kang, a State of Illinois Certified General Real Estate Appraiser.

Kang testified that he has been appraising property both commercial and residential properties since 1993. Kang stated he appraises approximately 60 residential and 100 commercial properties per year for tax appeal work. Kang testified that last year (tax year 2011) he roughly appraised 50 to 60 properties in DuPage County based on it being a reassessment year. Kang also testified that he inspected the subject property both interior and exterior on October 16, 2010.

The purpose of the appraisal was to form an opinion of the market value in order to establish an equitable ad valorem tax assessment of the subject property as of January 1, 2010. Kang provided direct testimony regarding the appraisal methodology and final value conclusion.

Using the sales comparison approach the appraiser provided information on four comparable sales and two sale listings. The comparables are described as 3, one-story, and 3, two-story dwellings that ranged in size from 1,456 to 2,635 square feet of living area. The dwellings were constructed from 1932 to 1996. Features of the comparables include garages that range from 462 to 713 square foot of building area. The comparables have sites ranging in size from 14,500 to 20,862 square feet of land area. The comparables sold from June 2009 to August 2010 for prices ranging from \$452,000 to \$685,000 or from \$222.66 to \$263.02 per square foot of living area, including land. Listing #1 has an asking price of \$559,900 or \$327.46 per square foot of living area, including land. Listing #2 has an asking price of \$425,000 or \$291.90 per square foot of living area, including land. The appraiser adjusted the comparable sales for differences when compared to the subject in time/market conditions, location, construction, age/condition, building size, lot size and floor plan/utility for style-basement, resulting in adjusted sales prices ranging from \$222.96 to \$275.87 per square foot, including land. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$635,000.

Under cross-examination, Kang responded that in Hinsdale for residential he has completed approximately five appraisals in the last 19 years. Kang also testified that you can compare a two-story dwelling to a ranch style dwelling as long as the proper adjustment is made. Kang testified an adjustment for basement and any finished area would be made under "plan and utility".

In support of the assessment inequity argument the appellant provided an assessment grid analysis on four suggested comparable properties. These are the properties that have current sales and are used in the appraisal. The comparables are improved with one-story and two-story single family dwellings that ranged in size from 1,958 to 2,635 square feet of living area. The dwellings were of frame, brick or frame and brick exterior construction and are from 15 to 57 years old. Each dwelling has a partial or full basement, central air conditioning and garages ranging in size from 462 to 713 square foot of building area. The comparables have improvement assessments ranging from \$128,970 to \$178,460 or from \$48.94 to \$73.06 per square foot of living area. The subject property has an improvement assessment of \$204,130 or \$88.06 per square foot of living area.

The comparables have land assessments ranging from \$105,600 to \$166,320 or from \$5.09 to \$10.56 per square foot of land area. The subject property has a land assessment of \$166,010 or \$11.45 per square foot or \$1,614 per front foot of land area.

Based on the evidence submitted, the appellant requests the 2010 assessed valuation should be reduced to reflect the appraiser's determination of its current fair cash value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$370,140 was disclosed. The subject's assessment reflects a market value of \$1,112,200 or \$479.81 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$204,130 or \$88.06 per square foot of living area and a land assessment of \$166,010 or \$102.73 per front foot of land area.

The board of review submitted a Residential Review Data Sheet which was prepared by the Downers Grove Township Assessor's Office. The assessor detailed the appellants' comparables and provided four equity comparables and three sale comparables along with copies of the property record cards for all the comparables used by the parties.

The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. Gaddis testified about the comparables submitted in the appellant's appraisal. First, the appellant's comparable #1 sold in April of 2010 for

\$750,000 and resold in July 2010 for \$685,000. Second, sale #3 was a bank sale and sale #4 was an estate sale.

Gaddis testified that the assessor's office submitted information on three comparable sale properties (comparables #5/#6, #7 and #8) to demonstrate the subject's assessment was reflective of market value. Gaddis testified that comparables #5 and #6 from the grid analysis was a sale for a house and the adjoining vacant lot. This sale has the same neighborhood code as the subject. The comparables were improved with one-story dwellings of masonry construction that range in size from 1,883 to 2,757 square feet of living area. The dwellings were constructed in 1954 or 1961. Features of the comparables include a full or partial basement and garages ranging in size from 400 to 704 square feet of building area. One comparable has central air conditioning. One comparable has a partially finished basement and one comparable has a fireplace. The comparables sold from February 2008 to April 2010 for prices ranging from \$740,000 to \$1,350,000 or from \$316.19 to \$594.19 per square foot of living area, including land.

Gaddis testified that comparable #7 is in a slightly more desirable neighborhood and comparable #8 is in the same type of neighborhood as the subject. Comparable #8 is older and smaller in size, than the subject. Gaddis testified that comparable #8 sale price of \$393 per square foot of living area including land is more indicative of what the market value of the subject property should be.

Gaddis testified that the assessor's office submitted information on four comparable properties (comparables #1, #2, #3 and #4) to demonstrate the subject's land and improvement assessment were uniformly assessed. All of the comparables are located in the same neighborhood as the subject property. The four comparables are one-story brick or brick and frame dwellings that were built from 1954 to 1965. Other features include a full or partial basement, central air conditioning, one to three fireplaces, and garages ranging in size from 280 to 504 square feet of building area. Two comparables have a partially finished basement. One comparable has a full finished basement. The dwellings range in size from 2,484 to 2,582 square feet of living area. The comparables have improvement assessments ranging from \$214,930 to \$232,790 or from \$85.18 to \$93.60 per square foot of living area. The subject property has a total assessment of \$204,130 or \$88.06 per square foot of living area.

The board of review comparables has an average front foot ranging from 72.61 to 109.02 feet with land assessments ranging from \$117,340 to \$176,170 or \$1,616 per front foot of land area. The appellant's comparables have an average front foot ranging from 97.96 to 123.20 feet with land assessments ranging from \$105,600 to \$166,320 or from \$862 to \$1,616 per front foot of land area. The subject property has a land assessment of \$166,010 or \$1,614 per front foot of land area.

Gaddis testified that the land is assessed using an adjusted front foot value based on location.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Gaddis testified that the neighborhood codes are determined by the township assessor driving the neighborhoods, knowing the sales and the actual layout of the neighborhoods in their jurisdiction. She stated the neighborhood codes stay constant during the general reassessment years, but in 2007 she believed that Hinsdale and Hinsdale Proper were re-coded. Gaddis responded that the four equity comparables had renovations, but they were very minimal and the subject property has not had any additions or renovations.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends in part that 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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.

The Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant. The appellant's appraiser developed the cost and sales comparison approaches to value and gave most weight to the sales

comparison approach. The sales utilized by the appraiser were similar to the subject in location, size, exterior construction, features, age and land area. These properties also sold most proximate in time to the assessment date at issue. The appraised value is below the market value reflected by the assessment. The Board gave less weight to the board of review comparable sales data, as these sales were not adjusted for differences in size, age, features and/or date of sale not being proximate in time to the assessment date at issue when compared to the subject.

Based on this record the Board finds the subject property had a market value of \$635,000 as of January 1, 2010. Since market value has been determined the 2010 three year average median level of assessment for DuPage County of 33.28%. (86 Ill.Admin.Code §1910.50(c)(1)/(2)).

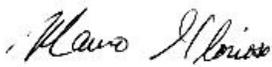
The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further 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.

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Chairman



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Member



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DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: April 24, 2015



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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 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 the subsequent year 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.

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.