



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

APPELLANT: John & Leslie Allen  
DOCKET NO.: 07-04062.001-R-2  
PARCEL NO.: 09-02-404-013

The parties of record before the Property Tax Appeal Board are John and Leslie Allen, the appellants; the DuPage County Board of Review; and School District No. 86, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca, Chicago.<sup>1</sup>

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:** \$242,610  
**IMPR.:** \$390,720  
**TOTAL:** \$633,330

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of frame and masonry construction that contains 5,388 square feet of living area. Features of the property include a full unfinished basement, central air conditioning, two fireplaces, a three-car attached garage, a patio, deck, gazebo in-ground swimming pool and a pool house. The dwelling is 11 years old. The property has a 38,016 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal of the subject property prepared by real estate appraiser Robert Headrick. At the hearing Headrick was called as a witness, accepted as expert in the field of real estate appraisal and allowed to give opinion testimony.

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<sup>1</sup> Alan M. Mullins did not appear at the scheduled hearing on behalf of the intervenor; therefore, the intervenor is found to be in default pursuant to 1910.67(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.69(b)).

Headrick identified Appellant's Exhibit #1 as the appraisal of the subject property he prepared. The effective date of the appraisal was January 1, 2007. Headrick estimated the subject property had a market value of \$1,900,000. The appraiser developed the cost approach to value and the sales comparison approach to value in arriving at his value conclusion.

Headrick testified the highest and best use of the subject property was its current use as a single family residential property. He testified he conducted a physical inspection of the interior and exterior of the dwelling. The witness testified the subject property is situated on a busy through street approximately a half block south of Ogden Avenue. He further testified the subject has two-zoned heating and air conditioning.

In developing the cost approach the appellant's appraiser estimated the subject had a site value of \$1,280,000. The appraiser testified he used comparable data from within the subject's neighborhood is estimating the site value but did not include the land sales in his report.

Headrick used replacement cost new to estimate the value of the improvements using the Marshall & Swift Cost Manual and his knowledge of new construction costs in the Hinsdale market. The appraiser estimated the cost new of the above grade area to be \$683,522, the cost new of the unfinished basement area was \$50,920 and the cost new of the garage was estimated to be \$30,388. The total replacement cost new of the home was estimated to be \$764,830. Using an effective age of 10 years and an estimated economic life of 80 years the appraiser estimated physical depreciation to be \$110,321. The appraiser estimated the subject suffered from \$50,000 in functional obsolescence based on the difference between the contributory value of the pool and the actual cost of the pool and cabana. He testified that due to the insurance, safety and limited seasonal use one does not see the full return on that kind of amenity. The appraiser also deducted \$114,725 for external obsolescence which he attributed to the subject's busy street location and the oversupply of homes in the area with extended marketing times. The depreciated value of the improvements was estimated to be \$489,784. The appraiser then added \$100,000 for site improvements such as landscaping and the driveway and \$100,000 for the value of the in-ground swimming pool and paver patio. Adding the improvement components and the land value resulted in an estimated value under the cost approach of \$1,969,784.

The next approach to value developed by Headrick was the sales comparison approach wherein he used three comparable sales. The witness explained there are four grade school districts in Hinsdale. He testified that in locating comparable sales for an appraisal in Hinsdale he tries very hard to stay within those grade school districts as they tend to drive values in those areas. He also attempted to locate larger homes in the area but there were not too many above 4,000 square feet. The three

comparables were located in Hinsdale, with two being located within the same block and along the same street as the subject property.<sup>2</sup> The appraiser indicated the comparables were located in the same school district as the subject property. The comparables were improved with two-story dwellings that ranged in size from 4,196 to 4,758 square feet of living area and in age from 7 to 11 years old. Each comparable had a basement with two having finished area. Each comparable had central air conditioning, 1 or 3 fireplaces and a 2 or 3-car garage. None of the comparables had a pool and pool house as does the subject. The comparables also had smaller lots than the subject ranging in size from 18,000 to 23,680 square feet of land area. These properties sold from April 2006 to September 2006 for prices ranging from \$1,437,500 to \$1,742,000 or from \$313.45 to \$415.16 per square foot of living area. After making adjustments to the comparables to account for differences from the subject the appraiser concluded the comparables had adjusted sales prices ranging from \$1,819,000 to \$2,044,500. Using these sales the appraiser estimated the subject property had a market value under the sales comparison approach of \$1,900,000.

The appraiser reconciled the two approaches to value and testified the sales comparison approach is most indicative of value and the cost approach supports that value conclusion. Based on this analysis the appraiser estimated the subject property had a market value of \$1,900,000 as of January 1, 2010.

Under cross-examination the appraiser testified the functional obsolescence associated with the property is for the swimming pool. He further indicated the external obsolescence listed in the cost approach was for location. He further testified that his adjustments for external and functional obsolescence were based on his experience with these features and how they affect properties.

The appraiser testified under the cost approach the cabana house and pool were valued using the Marshall & Swift book. He was of the opinion the total cost of those items was \$100,000. He testified the pool house has a bathroom, combination kitchen and family room and its own HVAC. There is also a paver terrace that overlooks the swimming pool. He guessed the pool house had approximately 400 square feet and is of brick construction.

With respect to the sales comparison approach the appraiser testified comparable #1 is next door to the subject and comparable #2 is across the street. He further testified the adjustments to the comparables were market extracted. The appraiser was also questioned with respect to overall adjustment percentages given the comparables.

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<sup>2</sup> The appraisal report submitted to the Property Tax Appeal Board contained two additional sales located at 221 North Adams and 508 Warren Court in Hinsdale. The appraiser testified the final report only had three sales and did not include these two sales.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$885,150 was disclosed. The subject's assessment equates to a market value of \$2,655,715 or \$492.89 per square foot of living area, including land.

In support of the assessment the board of review submitted information on four comparable sales that were identified by the township assessor's office. The comparables were improved with three part 2-story and part 1-story dwellings and a part 3, part 2 and part 1-story dwelling. The dwellings were of frame or brick construction and ranged in size from 3,091 to 4,935 square feet of living area. The comparables were located in Hinsdale with two having the same neighborhood code as the subject property. The comparables were constructed from 1996 to 2003. Each comparable had a full basement with three being partially finished, each comparable had central air conditioning, the comparables had from 1 to 3 fireplaces, each comparable had an attached garage that ranged in size from 484 to 972 square feet and one comparable had a built in swimming pool. The sales occurred from December 2005 to March 2007 for prices ranging from \$1,250,000 to \$2,300,000 or from \$404.40 to \$466.06 per square foot of living area.

The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. She testified she prepared two grid analyses in support of the assessment of the subject property. One analysis was to demonstrate assessment equity; however, she testified that the analysis included the 2008 assessments for the subject and the comparables. She further testified she provided information on the aforementioned comparables sales. She testified that the first three were much smaller than the subject dwelling and the first two comparables were of frame exterior construction whereas the subject is of brick exterior. She further testified the comparables had smaller sites ranging in size from 8,343 to 19,000 square feet whereas the subject has 38,018 square feet. The witness further testified the appellants' comparable sales had land areas ranging in size from 15,320 to 23,834 square feet of land area.

The witness testified that the best comparable was comparable #4 and it had an in-ground pool like the subject. This property sold for \$466.06 per square foot of living area. She further testified that they had calculated a value for the subject's pool, pool house, the attached storage and patio at \$247,520.

Ms. Gaddis was of the opinion the subject's assessment was fair and equitable.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends overvaluation as the basis of the appeal. 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). 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 in the record is the appraisal of the subject property submitted by the appellant. The appraisal contained both the sales and cost approaches to value with the appraiser giving most emphasis to the sales comparison approach. Of the three sales used by the appraiser, two were located along the same street and within the same block of the subject property. The appraiser provided credible testimony with respect to the adjustments to the comparable to the comparables sales to account for differences in lot sizes and features.

The Board gave less weight to the comparables submitted by the board of review due to the fact that two were of frame construction and three were significantly smaller than the subject dwelling. Additionally, board of review comparable #4 sold on December 1, 2005, 13 months prior to the January 1, 2007, assessment date at issue. The Board gave less weight to this sale because of the time differential from the sale date to the assessment date at issue.

Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$1,900,000, which is less than the market value as reflected by the subject's assessment.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

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: December 23, 2010

*Allen Castrovillari*

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.