



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

APPELLANT: Richard & Kathleen Gaber
DOCKET NO.: 07-04068.001-R-1
PARCEL NO.: 09-02-312-015

The parties of record before the Property Tax Appeal Board are Richard and Kathleen Gaber, the appellants, 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: \$51,340
IMPR.: \$167,990
TOTAL: \$219,330

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with 2,747 square feet of living area. The dwelling was constructed in 1970. The home has a brick and cedar exterior construction. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage with 769 square feet. The property is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal of the subject property prepared by David Tweedie, a State of Illinois Certified Residential Real Estate Appraiser. Tweedie was not present at the hearing. Tweedie estimated the subject property had a market value of \$658,000 as of January 1, 2007. The appraiser used the sales comparison approach to value in arriving at his estimate of value. The sales comparison approach contained three comparable sales and one listing all located in Clarendon Hills. The comparables were improved with two-story dwellings that ranged in size from 2,592 to 3,256 square feet of

living area. The comparables ranged in age from approximately 8 to 83 years old. Each comparable had a full basement with three being finished, each comparable had central air conditioning, the comparables had one or three fireplaces and each had a two-car garage. The sales occurred from February 2004 to April 2006 for prices ranging from \$714,000 to \$875,000 or from \$256.98 to \$275.46 per square foot of living area. After making adjustments for differences from the subject, the appraiser indicated the comparable sales had adjusted prices ranging from \$657,400 to \$810,000. The listing was the newest comparable and had an asking price of \$649,500, which the appraiser adjusted to \$612,600. The appraiser note this comparable faces the Route 83 sound wall, which is similar to the subject's location since the east end of the subject dwelling faces Route 83's sound wall. Based on these sales the appraiser estimated the subject had a market value of \$658,000 as of January 1, 2007.

The appellants also listed five comparables on Section V of the Residential Appeal form. Comparables #2, #3 and #4 were contained in the appraisal. Comparable #4 was the comparable listing in the appraisal. The appellants submitted a copy of the multiple listing sheet for comparable #4 disclosing it actually sold on January 30, 2008 for a price of \$600,000 after being on the market for 241 days. The information provided by the appellants indicted the listing price was originally \$739,000 and reduced to \$649,500. Comparables #1 and #5 on the appellants' grid were not sales. Comparables #1 and #5 were described as two-story dwellings of brick and frame construction that contained 2,382 and 2,522 square feet of living area. Each comparable had central air conditioning, one fireplace and a two-car garage. The property record card for comparable #1 disclosed it had a full basement. The appellants indicated these comparables were 35 and 37 years old respectively. These two properties had total assessments of \$214,700 and \$235,870, respectively. Their improvement assessments were \$146,480 and \$159,990 or \$61.49 and \$63.44 per square foot of living area. The subject has a total assessment of \$241,150 and an improvement assessment of \$189,910 or \$69.13 per square foot of living area.

The appellant, Kathleen Gaber, testified she has been a Realtor since 1992. The appellant testified she sells homes in the Clarendon Hills area and is familiar with the Clarendon Hills area. She testified she included the sales from the appraisal in her grid analysis. She was of the opinion the sales used in the appraisal were comparable to her home and stated that she checked them out after she was given the appraisal to use them as comparables for the appeal. She verified the sales prices and they were reported in the appraisal correctly. She testified the comparables used in the appraisal were all located within the same elementary school district, which she contends is an important consideration. The witness indicated that within the town, the south side of the railroad tracks is a more valued area but the subject and the comparables are located on the north side of the tracks. She stated the comparables used by the board of review were located on the south side of the tracks. The

appellant was of the opinion the value contained in the appraisal of \$658,000 was fair at the time.

The appellant also testified the subject is located on Jackson Street and Maple Street and there is a retaining wall that separates them from Route 83. Jackson Street runs parallel to Route 83, which is noisy even with the retaining wall. Maple Street is a small street with only three homes located along the street. The appellant testified her comparables #1 and #4 are located along Route 83.

Based on this evidence the appellants requested the assessment of the subject be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$241,150 was disclosed. The subject's assessment reflects a market value of \$723,522 or \$263.39 per square foot of living area using the statutory level of assessments. The subject property has an improvement assessment of \$189,910 or \$69.13 per square foot of living area.

The board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, which listed the appellants' six comparables and three comparables identified by the township assessor's office. The board of review's evidence also included maps depicting the location of the comparables used by the appellants and the board of review. The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township.

Initially, the board of review objected to the appraisal because the appraiser was not present to be cross-examined. The Board overrules the objection and finds it goes to the weight that will be accorded the evidence and conclusion of value due to the fact that both the appellants and the board of review actually listed the sales utilized by the appraiser in their evidence.

The board of review's evidence included three comparables improved with part two-story and part one-story dwellings that contained from 2,468 to 2,976 square feet of living area. The dwellings were constructed from 1966 and 1998. These properties sold from February 2004 to December 2004 for prices ranging from of \$650,000 to \$830,000 or from \$263.37 to \$305.85 per square foot of living area. The comparables have improvement assessments ranging from \$143,900 to \$186,190 or from \$57.53 and \$62.53 per square foot of living area. The board of review's maps disclosed its comparables were located farther from the subject than were the comparables used by the appellants.

Ms. Gaddis testified an adjustment was made to the subject's land assessment to account for its location. The subject's property record card disclosed a 15% economic obsolescence factor was applied to the land assessment. Ms. Gaddis discussed the comparable sales used by the appellants and testified the market

value reflected by the subject's assessment of \$263.39 per square foot of living area is within the range established by the comparables of \$256.98 to \$275.46 per square foot of living area. The witness testified the comparables submitted on behalf of the board of review were all located in a different neighborhood but close to Route 83. These sales had unit prices ranging from \$263.37 to \$305.85 per square foot of living area.

After hearing the testimony and considering the evidence and 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 appellants contend 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 (3rd Dist. 2002). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellants submitted an appraisal estimating the subject property had a market value of \$658,000 as of January 1, 2007. The subject's assessment reflects a market value of \$723,522 using the statutory level of assessments. The evidence further disclosed that the appellant, Kathleen Gaber, is a Realtor who has experience in selling homes in the subject's neighborhood. She testified she further reviewed the comparable sales used in the appraisal and listed them on the Residential Appeal form. She was of the opinion the sales used in the appraisal were comparable to her home. She also was of the opinion the value contained in the appraisal of \$658,000 was fair at the time. The Board finds the appellant's testimony was credible on this point and buttressed by the fact that her comparable #4, which was the same as appraisal comparable #4, located on Jackson Street adjacent to Route 83, sold on January 30, 2008, for a price of \$600,000 after being on the market for 241 days. According to the appellants' evidence, the listing price had been reduced to \$649,500. This comparable dwelling was significantly newer and slightly larger than the subject dwelling.

The Board further finds that the sales and comparables identified by the appellants were more similar to the subject in location than were the comparables submitted by the board of review. Furthermore, two of the three sales used by the appellants sold more proximate in time to the assessment date at issue than the sales submitted by the board of review. Considering the evidence submitted by both parties, the Property Tax Appeal Board finds the evidence provided by the appellants was superior to that provided by the board of review and demonstrated the subject was overvalued. Based on this record the Board finds a 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: July 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.