



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

APPELLANT: Robert P. Bauer  
DOCKET NO.: 07-04097.001-R-2  
PARCEL NO.: 09-01-219-039

The parties of record before the Property Tax Appeal Board are Robert P. Bauer, the appellant; the DuPage County Board of Review; and School District #86, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca in Chicago Heights.

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:** \$103,710  
**IMPR.:** \$267,638  
**TOTAL:** \$371,348

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel has been improved with a two-story frame and brick exterior constructed single-family dwelling built in 1997. The dwelling consists of 3,190 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 400 square feet. The property also has a deck and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends the subject's market value was not accurately reflected in its assessed valuation. In support of this contention, the appellant submitted an appraisal report prepared by Thomas Conway, a State Certified Real Estate Appraiser, of Appraisal Services Group in Plainfield. The appraiser used the sales comparison approach in concluding an estimated market value of \$960,000 for the subject property as of December 1, 2007. The purpose of the appraisal was to estimate market value for a "tax appeal." The appraiser further wrote that 2006 sales were used since the purpose was to assist in

"appealing assessment based upon 2006 values." It is also noted that the appraiser analyzed the subject dwelling as having 3,240 square feet of living area.

In the sales comparison approach, the appraiser analyzed four sales located within Hinsdale, Downers Grove Township. The comparables were described as two-story masonry or frame and masonry dwellings that were from 8 to 19 years old. The properties ranged in size from 2,922 to 3,785 square feet of living area. Each of the comparables had a basement with finished area. Additional features included central air conditioning, one or two fireplaces, a two-car or three-car garage, and a deck or patio. Sale #2 was also noted to have a fifth bedroom located in a finished attic area. The comparables sold between January and December 2006 for prices ranging from \$960,000 to \$979,800 or from \$257.60 to \$335.32 per square foot of living area including land. Sale #3 was also said to have sold in July 2004 for \$820,000 or \$275.26 per square foot of living area including land.

The appraiser made adjustments to the comparables for quality of construction, room count, living area square footage, basement finish, number of fireplaces, and/or garage size. The analysis resulted in adjusted sales prices for the comparables ranging from \$908,000 to \$945,700. From this process, the appraiser estimated a value for the subject by the sales comparison approach of \$960,000 or \$300.94 per square foot of living area including land based on the dwelling size recorded on the property record card.

Based on this evidence, the appellant on the Residential Appeal form requested a reduction in the subject's total assessment to \$300,860 which would reflect a market value of approximately \$902,580.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of \$401,200 was disclosed. The final assessment of the subject property reflects a market value of \$1,206,254 or \$378.14 per square foot including land using the 2007 three-year median level of assessments for DuPage County of 33.26%.

Through its counsel, intervening School District No. 86 adopted the evidence submitted by the board of review in support of the subject's assessment.

In response to the appellant's appraisal, the board of review submitted data prepared by the township assessor. As to the comparables in the appraisal, the assessor reported sale #1 as having a slightly higher quality grade; sale #1 had a frame and masonry exterior construction whereas the other comparables were masonry exterior construction; and sale #4 was in a different neighborhood code as assigned by the assessor meaning there were different composite factors and land pricing in the assessment process.

On behalf of the board of review, the assessor prepared a spreadsheet describing six sales comparables located in the same neighborhood code assigned by the assessor as the subject property. The assessor also included a map depicting the location of both the comparables from the appraisal and those presented by the assessor. The assessor's comparables were described as two-story frame or masonry dwellings built between 1994 and 1999. The dwellings range in size from 2,453 to 3,347 square feet of living area. Each comparable has a full basement, one of which included finished area, and a garage ranging in size from 380 to 708 square feet of building area. No further amenity details were included in the spreadsheet; the attached property record cards reveal that four of the comparables have central air conditioning, each comparable has one, two or three fireplaces, and two of the comparables are said to have "brick trim." These comparables sold between June 2004 and April 2007 for prices ranging from \$950,000 to \$1,492,500 or from \$345.71 to \$445.92 per square foot of living area, including land.

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

In rebuttal, the appellant contended that the valuation change being sought was less than \$100,000 and therefore appellant disputed the intervention by School District No. 86. Appellant also pointed out that the sales data relied upon the board of review was from up to 31 months prior to the valuation date at issue. Moreover, the appellant pointed out differences in amenities such as number of fireplaces, number of bathrooms, basement finish, garage size, and other items for board of review sales comparables #1, #4 and #6 which were not adjusted in the board's evidentiary presentation. Appellant concludes that after adjustment, board of review sales comparables #1 and #4 were most similar to the subject and support a reduction in the subject's assessment on grounds of overvaluation.

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 that a reduction in the subject's assessment is warranted.

As to the jurisdiction of School District No. 86 in this matter, the Property Tax Code requires notification be given in an assessment appeal "where a change in assessed valuation of \$100,000 or more is sought." 35 ILCS 200/16-180. In this appeal, the Residential Appeal form completed by appellant indicated a desired reduced total assessment of \$300,860 rather than the final total assessment of \$401,200 as established by the DuPage County Board of Review. Thus, the Board finds no merit in the appellant's contention that the assessment relief requested in this matter did not exceed the \$100,000 change in valuation threshold.

As to the merits, the appellant argued that the subject's assessment was not reflective of market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$960,000. Sale #4 from the appraisal was distant from the subject and substantially larger and older than the subject dwelling, thus the Board finds this was not a suitable comparable to the subject dwelling. The Property Tax Appeal Board further finds that the final value conclusion in the appellant's appraisal is not supported by the four sales comparables presented. The comparable sales were all adjusted downward by the appraiser, but yet after considering these differences to the subject property, the appraiser's final value conclusion is substantially higher than any of the adjusted sales prices.

The board of review submitted six sales comparables. Three of the sales are distant from the subject dwelling and have been given less weight for this reason. Sale #5 has also been given less weight by the Board due to the date of sale in June 2004 which is found to be distant from the valuation date at issue. The Board has also given less weight to board of review sale #3 due to its substantially smaller size than the subject dwelling.

Thus, the Property Tax Appeal Board finds board of review sale #1 #2 and appraisal sales #1, #2 and #3 were the most similar comparables on this record in location, size, design, features and/or age. Due to their similarities to the subject, these sales comparables received the most weight in the Board's analysis. These most similar properties sold between August 2005 and December 2006 for prices ranging from \$282.66 to \$350.63 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$1,206,254 or \$378.14 per square foot of living area, including land, using the three-year median level of assessments for DuPage County of 33.26%; the Board finds the subject's assessment reflects a market value that falls above the range established by the most similar comparables on a per square foot basis on this record. After considering the most comparable sales on this record, the Board finds the evidence of the most similar sales comparables demonstrates that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record.

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

*Mark Morris*

Member

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: February 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.