



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

APPELLANT: John & Donna Donaldson
DOCKET NO.: 07-04168.001-R-1
PARCEL NO.: 09-01-401-003

The parties of record before the Property Tax Appeal Board are John and Donna Donaldson, 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: \$121,820
IMPR: \$341,400
TOTAL: \$463,220

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part 2 and part 1-story single family dwelling of brick construction that contains 3,431 square feet of living area. Features of the home include a full basement that is partially finished, two fireplaces, central air conditioning and a 2-car attached garage with 552 square feet. The dwelling was built in approximately 1998. The subject has a parcel with approximately 10,520 square feet and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant, John Donaldson, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on four comparables located within one block and along the same street as the subject property. The comparables were improved with two, part 2 and part 1-story dwellings and two, part 3, part 2 and part 1-story dwellings that ranged in size from 2,969 to 5,227 square feet of living area. The comparables were described as being of stucco, stucco and stone, or brick with siding exterior construction and

ranged in age from 7 to 14 years old. The appellant indicated each comparable had a basement that was partially finished. Each comparable also had central air conditioning, 2 or 3 fireplaces and garages that ranged in size from 401 to 680 square feet. These properties had improvement assessments that ranged from \$271,560 to \$508,890 or from \$91.47 to \$102.08 per square foot of living area. The subject has an improvement assessment of \$363,310 or \$105.89 per square foot of living area. The appellants requested the subject's improvement be reduced to \$322,514 or \$94.00 per square foot of living area.

The appellants indicated these comparables had parcels that ranged in size from 8,877 to 16,377 square feet with land assessments ranging from \$95,580 to \$176,870. The subject has a land assessment of \$121,820. The appellants requested the subject's land assessment be reduced to \$113,616.

The appellant testified he selected comparables located on the subject's street that were similar to the subject in age and within a block of the subject. He indicated that his reduction request was based on an estimate that the subject had a market value of approximately \$1,300,000. He testified the biggest detriment to the subject is that it faces the elementary school. He indicated that the home has been appraised three times since the home was built in 1998 and each appraiser has indicated there is a huge negative impact having the house face the side of the elementary school. He stated the other comparables in the record are on residential streets and face residential homes.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$485,130 was disclosed. The subject's assessment reflects a market value of approximately \$1,455,390 or \$424.19 per square foot of living area. The subject has an improvement assessment of \$363,310 or \$105.89 per square foot of living area. The subject has a land assessment of \$121,820.

The board of review was represented at the hearing by Charles Van Slyke, member of the DuPage County Board of Review. In support of the assessment the board of review submitted Exhibit #1 containing comparables selected by the township assessor's office and an analysis of the comparables submitted by the appellant that was also prepared by the township assessor's office. The board of review called as its witness Downers Grove Township Chief Deputy Assessor Joni Gaddis. At the hearing Gaddis introduced exhibit #2, a neighborhood map and a Hinsdale neighborhood code explanation, and exhibit #3, a uniformity adjustment sheet containing both the appellant's and the board of review's comparables.

The board of review submitted five comparables composed of a 2-story dwelling, a combination 2 and 3-story dwelling, and three dwellings that are a combination of 3, 2, and 1 story design. The dwellings are of frame or brick construction and ranged in

size from 3,099 to 3,951 square feet of living area. The homes were built from 1997 to 2006. Each comparable has a full basement with four having finished area, four comparables have central air conditioning, the comparables have 1 or 3 fireplaces and each comparable has a garage ranging in size from 400 to 725 square feet. These properties have improvement assessments ranging from \$307,220 to \$404,530 or from \$91.78 to \$108.61 per square foot of living area. After making adjustments to the comparables for differences from the subject, the deputy assessor indicated the comparables had improvement assessments ranging from \$100 to \$111 per square foot, rounded, compared to the subject's improvement assessment of \$106 per square foot rounded.

The deputy assessor also explained that land in the subject's area is assessed on an adjusted front foot basis. Each of the assessor's comparables had an assessed value per front foot of \$1,620. The subject was reported to have a land assessment of \$1,620 per front foot.

The data provided by the assessor's office disclosed these comparables sold from January 2006 to August 2006 for prices ranging from \$1,300,000 to \$1,743,000 or from \$403.03 to \$489.03 per square foot of living area. The subject's assessment reflects a market value of approximately \$1,455,390 or \$424.19 per square foot of living area.

The board of review's analysis of the appellant's comparables indicated that the comparables had classifications of 1.75 or 1.8 compared to the subject's classification of 1.75. After making adjustments to the appellant's comparables for differences to the subject, the deputy assessor indicated the improvements had assessments ranging from \$93 to \$112 per square foot, rounded, compared to the subject's improvement assessment of \$106 per square foot. The board of review's evidence also indicated that appellants' comparable 2 sold in July 2008 for a price of \$1,310,000 or \$369.43 per square foot of living area. The deputy assessor also indicated the comparables had land assessments of either \$1,615 or \$1,620 per front foot.

During the hearing the deputy assessor testified that 2007 was a quadrennial reassessment year in Downers Grove Township and all of Hinsdale was reassessed. The deputy assessor also noted the appellants' comparable 4 was larger than the subject with 5,227 square feet of living area. She also noted the subject property is all brick whereas the appellants' comparables were of frame or a blend of frame and brick construction.

In rebuttal the appellant argued that the subject property does not have four bathrooms as indicated in the board of review's evidence. He also argued that it is incorrect to compare a home constructed in 2006 with a home that was built in 1998. In rebuttal the appellant also provided a map depicting the location his comparables and the assessor's comparables in relation to the subject property, which was also submitted by the board of

review. The appellant's comparables were located much closer to the subject than were the assessor's comparables. The appellant also noted in rebuttal that the board of review comparable sales 1, 2 and 5 had 2008 assessments that reflected market values less than their respective 2006 purchase prices.

In rebuttal the appellant also submitted information on comparable sales that were not submitted with the original petition (Exhibit #5 and Exhibit #6). The Board will not consider the new comparables as rebuttal evidence in this appeal. Section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill. Adm. Code 1910.66(c)) provides that:

- c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

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 a reduction in the subject's assessment is supported by the evidence in the record.

The appellants contend assessment inequity as the 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

After considering the testimony of the witnesses and reviewing the assessment data on the various comparables submitted by the parties, including the maps depicting the location of the comparables in relation to the subject property, the Board finds the equity comparables most representative of the subject to be the appellant's comparables 1, 2 and 3. These comparables were most similar to the subject in location, age and size. These three dwellings were constructed from 1994 to 1999 and ranged in size from 2,969 to 3,546 square feet of living area. The comparables had similar features as the subject property but were inferior with respect to exterior construction, being of frame or combination frame and brick construction compared to the subject's all brick construction. These properties had improvement assessments ranging from \$271,560 to \$352,360 or from \$91.47 to \$102.08 per square foot of living area. The subject has an improvement assessment of \$363,310 or \$105.89 per square foot of living area, which is above the range established by the most similar comparables in the record. After considering adjustments and the differences in these three comparables when

compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment is warranted.

The Board further finds the subject's land assessment is equitable. The evidence and testimony provided by the board of review disclosed that land in the subject's neighborhood was assessed on a front foot basis using a unit value of \$1,620 per front foot. Eight of the nine comparables had land assessments calculated using \$1,620 per front foot while one had a land assessment calculated using \$1,615 per front foot. The subject's land assessment was calculated using a land assessment of \$1,620 per front foot, which is equitable.

Based on this record the Board finds a reduction in the subject's improvement 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.

Donald 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: October 28, 2009

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.