



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

APPELLANT: Gordon & Susan Decker  
DOCKET NO.: 07-04173.001-R-2  
PARCEL NO.: 09-12-407-013

The parties of record before the Property Tax Appeal Board are Gordon & Susan Decker, the appellants; the DuPage County Board of Review; and School District #86 intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca in Chicago.

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: \$198,290**  
**IMPR.: \$371,310**  
**TOTAL: \$569,600**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject corner parcel of 19,200 square feet of land is improved with a 68-year old, part 1 and part 2 story, stone and cedar, single-family dwelling containing 3,723 square feet of living area. Features include a full finished<sup>1</sup> basement, central air conditioning, two fireplaces, and an attached two-car garage of 506 square feet of building area. The property also has a shed and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. Appellants contend the subject property was purchased in April 2002 for \$1,000,000 with the only special work since purchase having been in the installation of an irrigation system. The appellants contend

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<sup>1</sup> The assessor reports the basement as unfinished, although the Residential PRC depicts a 50% finished basement; the appellants in the appeal reported the basement as having 1,400 square feet of finished area.

that the subject's current 2007 assessment reflects an increase in value of 94%; appellants further contend that statistics from the DuPage Realtors Multiple Listing Service reflect an average increase in value between 2002 and 2006 of 37.5%. Based in part on these contentions, the appellants assert that the subject's assessment should be no more than \$500,000.

In terms of the subject's description, the appellants contend the dwelling is a one and one-half-story structure and that the living area square footage of 3,723 square feet reported by the assessor "is also about 10% high." The appellants provided no substantive data to support either of these contentions.<sup>2</sup>

In further support of the market value argument, the appellants submitted information in a grid analysis on four sales comparables. The appellants acknowledged that they had to "go out of our 'neighborhood' for comparables which had sold" and which were sufficiently similar in dwelling size and/or lot size to the subject property. Appellants also contend that many of the older homes in Hinsdale have been torn down and replaced with new houses which have updated amenities and are worth much more than an older home that is similar in size. The four comparables were located from .47 to .86-miles from the subject and were described as two, two-story, one, three-story, and one raised ranch dwelling of dryvit or frame and masonry exterior construction that range in age from 49 to 84 years old. The comparables range in size from 3,267 to 5,216 square feet of living area. From the underlying Multiple Listing Service sheets, each of the comparables has a partial or full finished basement, one of which also includes a cellar; the comparables have from three to five fireplaces and garages ranging in size from 360 to 759 square feet of building area. The sales occurred between February 2006 and October 2007 for prices ranging from \$895,000 to \$1,525,000 or from \$273.95 to \$343.00 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$500,000 or to reflect a market value of approximately \$1,500,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$647,910 was disclosed. The subject's assessment reflects a market value of \$1,948,016 or \$523.24 per square foot of living area, land included, using the 2007 three-year median level of assessments for DuPage County as determined by the Illinois Department of Revenue of 33.26%. Intervening School District #86 within the time allotted for its submission of evidence, adopted the evidence and argument presented by the board of review.

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<sup>2</sup> It is further noted that assessors measure homes using exterior measurements which could account for why appellants believe the size has been slightly over-stated. The schematic of the dwelling submitted with the board of review's evidence depicts a part 1 and part 2 story dwelling.

The board of review contended that the subject is located in an area "considered the most elite neighborhood in Hinsdale." Furthermore, the board of review noted that "to add to the ambiance most of the streets are still paved with brick, lined with mature trees." The board of review also reported that the house measurements and amenities of the subject were inspected and corrected in August 2008; the corrected information has been utilized in the board of review's data. The board of review's data submission acknowledged that due to so few properties in the subject's immediate neighborhood, the township assessor on behalf of the board of review also had to search other neighborhoods for comparables to the subject.

In support of the subject's market value as reflected by its assessment, the board of review presented limited descriptions and sales data on six comparable properties. The comparables consist of five, part 1 and part 2 story and one, part 1, part 2 and part 1.5 story dwellings of masonry or frame and masonry exterior construction that range in age from 72 to 90 years old. The dwellings range in size from 3,605 to 5,353 square feet of living area. Features include partial basements, two of which have finished areas, and garages ranging in size from 520 to 1,213 square feet of building area. Based on the underlying data sheets, five comparables have central air conditioning and each has from one to four fireplaces; one comparable has a shed and one comparable has a tennis court. These comparables sold between December 2002 and March 2007 for prices ranging from \$1,575,000 to \$2,650,000 or from \$368.51 to \$586.31 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment. The township assessor reported that after remeasuring the subject property in August 2008, the 2008 assessment was correct and the township assessor requested that the Property Tax Appeal Board change the 2007 assessment to reflect a land assessment of \$198,290 and an improvement assessment of \$438,150 for a total assessment of \$636,440.

In written rebuttal, the appellants note that the subject's estimated market value falls barely within the range of the comparables presented by the board of review. Moreover, the appellants contend that since 2002 when the property was purchased, the annual value increases were about 10% per year, but in 2007 the valuation increased over 42% despite no substantial change to the property, other than a sprinkler system. Appellants also contend that the six comparables presented by the board of review had increases in estimated market values from 2006 to 2007 from 4.5% to 21.7%. Based on the foregoing, the appellants requested an average assessment increase of no more than 15%, rather than the 42% increase given to the subject.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellants contend the assessment of the subject property is excessive and not reflective of its 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. 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 evidence in the record does support a reduction in the subject's assessment.

The appellants argued that the subject's 2007 assessment increase was unwarranted and inequitable from 2006 to 2007. The Property Tax Appeal Board understands the appellants' analysis, but finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate overvaluation by a preponderance of the evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed or reflective of market value. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists and whether properties are properly assessed to reflect their market values. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The parties submitted a total of ten comparable sales for the Board's consideration and to support their respective positions before the Board. The Board has given less weight to appellants' comparables #3 and #4 and board of review comparables #1 and #2 due to their substantially larger living areas than the subject dwelling. The Board has also given less weight to appellants' comparable #2 and board of review comparable #3 due to differences in age, either being substantially newer or older than the subject dwelling. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, design, exterior construction and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between December 2002 and February 2006 for prices ranging from \$343.00 to \$464.63 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$1,948,016 or \$523.24 per square foot of living area, including land, using the three-year median level of assessments for DuPage County of 33.26%. Moreover, the request by the township assessor to reduce the total assessment to \$636,440 would reflect an estimated market value of \$1,913,530 or \$513.98 per square foot of living area, land included, which is still above the range of the most similar sales comparables on this record. The Board finds the subject's assessment reflects a

market value that is substantially above the range established by the most similar comparables on a per square foot basis. The subject property appears most similar to board of review comparable #4 in size, age, and amenities. After considering the most comparable sales on this record, the Board finds the appellants did demonstrate the subject property's assessment to be 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

*Frank J. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerski*

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: May 21, 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.