



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

APPELLANT: Robert & Lisa Stafford  
DOCKET NO.: 08-03535.001-R-1  
PARCEL NO.: 09-12-314-016

The parties of record before the Property Tax Appeal Board are Robert & Lisa Stafford, the appellants, by attorney Terrence J. Benshoof of Bordelon, Benshoof & Armstead, P.C., Glen Ellyn; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$138,900  
**IMPR:** \$377,050  
**TOTAL:** \$515,950

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part one-story, part two-story and part three-story single family dwelling that contains 3,640 square feet of living area. The dwelling was constructed in 2000 and has a brick and frame exterior. Features include a full basement that is finished, central air conditioning, two fireplaces and a two-car attached garage with 700 square feet. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' counsel 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 estimating the subject had a market value of \$1,450,000 as of January 31, 2009. The appraisal was prepared by Lindy Botha of Accumarket Appraisals. The report indicated the appraiser is a State of Illinois certified appraiser. The appraiser was not present at the hearing. The board of review objected to the appraisal because the appraiser was not present to be questioned about the report. The Property Tax Appeal Board sustains the objection to the extent it goes to the conclusion of value

contained in appraisal. The Board, however, will consider the raw comparable sales data contained in the appraisal.<sup>1</sup>

The appellants' appraisal contained information on four comparable sales improved with three-story single family dwellings of cedar, brick, cedar and stone or brick and frame construction that ranged in size from 3,235 to 4,031 square feet of living area. The dwellings ranged in age from approximately 4 to 6 years old. Each comparable had a full finished basement, central air conditioning, three fireplaces and a two or three-car garage. The sales occurred from August 2008 to December 2008 for prices ranging from \$1,400,000 to \$1,800,000 or from \$381.68 to \$479.13 per square foot of living area. Based on this evidence the appellants requested the subject's assessment 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 \$515,950 was disclosed. The subject's assessment reflects a market value of \$1,550,797 or \$426.04 per square foot of living area, including land, when using the 2008 three year average median level of assessments for DuPage County of 33.27%. In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, an assessment data sheet that listed the appellants' comparables and comparables selected by the township assessor.

At the hearing the board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. She testified that market had declined from January 1, 2008 to January 1, 2009. Therefore, the estimate of value contained in the appellant's appraisal would not be reflective of market value as of January 1, 2008.

In support of the assessment Ms. Gaddis explained the township assessor identified five comparable sales located in Hinsdale. Each comparable was located in the same neighborhood as the subject property and was improved with a similar styled home as the subject ranging in size from 3,597 to 3,799 square feet of living area. The dwellings were constructed from 1999 to 2007. Each home has a full basement with two being finished. Additionally, each comparable has central air conditioning, two to four fireplaces and an attached garage that range in size from 462 to 649 square feet of building area. These properties sold from May 2005 to November 2007 for prices ranging from \$1,760,000 to \$2,225,000 or from \$472.23 to \$586.45 per square foot of living area, including land.

Ms. Gaddis testified the appellants' comparables had a price range from \$381.68 to \$479.13 per square foot of living area and the subject's assessment reflects a market value within this

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<sup>1</sup> The deputy township assessor, who appeared at the hearing, prepared an analysis that contained the sales used in the appellant's appraisal.

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

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 does not support 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. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the comparables sales in the record demonstrate a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales submitted by the parties that were all similar to the subject in varying degrees that sold for prices ranging from \$1,400,000 to \$2,225,000. The Board finds, however, board of review comparables #2 and #5 sold most proximate in time to the assessment date at issue. These two comparables are newer than the subject property but were similar to the subject in location, size, style and features. These two comparables sold in October 2007 and November 2007 for prices of \$1,782,500 and \$2,225,000 or \$494.04 and \$586.45 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,550,797 or \$426.04 per square foot of living area, including land, which is within the range established by all the comparables in the record but below the value of the two properties that sold most proximate in time to the assessment date at issue. Based on these sales the Board finds the subject's assessment is reflective of the property's market value and a reduction in the assessment is not justified.

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: June 24, 2011

*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.