



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

APPELLANT: Heather Gleason
DOCKET NO.: 08-03545.001-R-2
PARCEL NO.: 09-12-133-009

The parties of record before the Property Tax Appeal Board are Heather Gleason, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, Chicago; 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: \$159,990
IMPR: \$122,810
TOTAL: \$282,800

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling that contains approximately 3,716 square feet of living area. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car attached garage. The dwelling is of frame construction and was built in 1939 with an addition in 1988. The subject has a 12,745 square foot parcel and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending over valuation as the basis of appeal. In support of this argument the appellant submitted an appraisal prepared by Mark Stapleton estimating the subject property had a market value of \$850,000 as of January 1, 2008. Stapleton was called as the appellant's witness.

Stapleton is President of Stapleton Appraisals and is a State of Illinois certified residential appraiser. Stapleton has been appraising property for 28 years and has appraised 15,000 to 20,000 residential properties.

Stapleton identified Appellant's Exhibit #1 as the appraisal he prepared on the subject property. Stapleton made an interior and exterior inspection of the subject property on April 21, 2008. The appraiser described the neighborhood as being bounded by the Burlington railroad tracks to the north, 55th Street to the south, Garfield Street to the east and Grant Street to the west. Stapleton testified the subject site measures approximately 103 feet by 123 feet for a total land area of over 12,000 square feet. The witness testified the subject property is located on the corner of Garfield and Fifth. He explained Garfield is a busy street and is a form of locational obsolescence.

Stapleton described the subject dwelling as being a two-story home with aluminum siding and brick exterior that was constructed in the 1930's with a 20-year old addition. He further explained the subject has four bedrooms, three bathrooms, a finished basement and a two-car garage. The appraiser testified the home was typical or average for the neighborhood.

In estimating the market value for the subject property Stapleton developed the sales comparison approach using three comparable sales. The comparables were described as being improved with two-story dwellings ranging in size from 3,097 to 3,128 square feet of living area. The dwellings ranged in age from 14 to 66 years old and are located in Hinsdale. Each comparable has a basement, central air conditioning, one or two fireplaces and a two-car garage. The comparables had sites ranging in size from approximately 7,150 square feet to 13,797 square feet of land area. The comparables sold from August 2007 to April 2008 for prices ranging from \$712,500 to \$917,000 or for \$227.78 to \$293.82 per square foot of living area including land. After making adjustments for site, location, age, room count, size and updating the appraiser was of the opinion the comparables had adjusted prices ranging from \$838,600 to \$891,625. Based on these sales the appraiser estimated the subject had an indicated value by the sales comparison approach of \$850,000 as of January 1, 2008.

The appraiser testified that it was important in Hinsdale to stay within the same general area in selecting comparables. However, due to the lack of comparable sales in the immediate neighborhood he had to select comparables from outside the subject's immediate neighborhood. The witness testified that the three most telling factors in selecting the comparables were location, square footage and lot size.

Under cross-examination the appraiser was questioned about the adjustments made to the comparables. He explained that to some extent the adjustments are based on conversations he has had with realtors and also based on his 28 years of experience in appraising property. He acknowledged that the adjustments are subjective. The witness also testified the subject has a large bonus room that was part of the subject's 20 year old addition. He stated this room lacked functional utility due to the fact the

subject already has four bedrooms and this space does not really help out a whole lot.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$421,430 was disclosed. The subject's assessment reflects a market value of approximately \$1,266,700, rounded, or \$340.88 per square foot of living area including land when applying 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 evidence prepared by the Downers Grove Township Assessor's Office. The evidence included a grid analysis of the appellant's appraiser's comparables, an analysis of five comparable sales identified by the assessor's office, a map depicting the location of the subject and the comparables, copies of the property record cards for the subject and of the comparables submitted by both parties and a written statement from the assessor's office.

The five comparables provided by the assessor were composed of three, part one-story and part two-story dwellings; a part one-story, part one and one-half story and part two-story dwelling; and a part one-story, part two-story and part three-story dwelling that ranged in size from 2,088 to 4,757 square feet of living area. The comparables were located in Hinsdale. The dwellings were of frame or brick exterior construction and were built in stages with the original construction commencing from 1879 to 1937 with subsequent additions. Each comparable had a partial basement with one being partially finished. Three comparables had central air conditioning, four comparables had one or two fireplaces and each comparable had a garage ranging in size from 441 to 836 square feet. These properties sold from September 2006 to May 2008 for prices ranging from \$700,000 to \$2,050,000 or from \$335.25 to \$436.05 per square foot of living area, including land.

Joni Gaddis, Chief Deputy Assessor of Downers Grove Township was called as a witness on behalf of the board of review. Ms. Gaddis testified with respect to the data contained on the grid sheets for the appellant's and the board of review comparables. The witness testified that appellant's comparable #1 and assessor comparables #1 and #3 are most similar to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination Ms. Gaddis verified that assessor's comparable #1 was demolished on October 31, 2008, five months after its May 2008 purchase. She also agreed that the site for assessor comparables #1 and #3 were larger than the subject parcel.

Stapleton was called as a rebuttal witness. He testified he had appraised assessor's comparable sale #1 and the square foot of the home as reported by the assessor is wrong. He testified he

measured the dwelling and it was in excess of 5,000 square feet. He further testified the dwelling is gone and the comparable was sold for the land. He was of the opinion it would be incorrect to use this sale as a comparable for a single family dwelling. Stapleton was of the opinion assessor comparable #2 was much smaller and had a smaller lot than the subject. With respect to assessor's comparable sale #3, Stapleton testified this house is gone; the property sold for the dirt and should not be used as a comparable for a single family dwelling. Stapleton testified assessor's comparable sale #4 was much larger than the subject dwelling and completely renovated and restored. He testified this comparable is located in one of the prestigious areas in Hinsdale. With respect to assessor's comparable sale #5, Stapleton testified this comparable had a much smaller home on a smaller site that sold as an estate sale. He also testified this sale occurred in 2006, a completely different market than in January 2008.

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 supports a reduction in the subject's assessment.

The appellant contends 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 $\frac{1}{3}$ % 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 so to do. 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 (3rd 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

After reviewing the evidence submitted by the parties and considering the testimony, the Property Tax Appeal Board finds the best evidence of market value in the record is the appraisal of the subject property presented by the appellant. Stapleton estimated the subject property had a market value of \$850,000 as of January 1, 2008. The appraiser relied on the sales comparison approach using three comparable sales located in Hinsdale that

sold within four months of the January 1, 2008 assessment date at issue. The comparable sales were relatively similar to the subject and the appraiser credibly testified about the adjustments he made to the comparables to account for any differences from the subject.

The Board further finds that the appellant's appraiser's testimony in rebuttal provided credible reasons why the sales used by the board of review were not reliable indicators of market value for the subject property.

Based on this record, the Property Tax Appeal Board finds the subject had a market value of \$850,000 as of January 1, 2008. Since market value has been established the 2008 three year median level of assessments for DuPage County of 33.27% shall apply.

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 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: August 19, 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.