



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

APPELLANT: James Gehlaar  
DOCKET NO.: 09-04356.001-R-1  
PARCEL NO.: 04-04-202-011

The parties of record before the Property Tax Appeal Board are James Gehlaar, the appellant, 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:** \$24,400  
**IMPR.:** \$105,310  
**TOTAL:** \$129,710

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of approximately 20,321 square feet of land area is improved with a two-story frame and brick exterior constructed single-family dwelling built in 1996. The dwelling contains 2,898 square feet of living area with a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The subject property is located in West Chicago, Winfield Township, DuPage County.

The appellant's appeal contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant submitted an appraisal prepared by real estate appraiser Hasan Elmaz of Metropolitan Appraisal Group, Inc. estimating the subject property had a market value of \$390,000 as of January 1, 2009. As set forth on page 1 of the report, the purpose of the appraisal was for "determination of market value for property assessment appeal." The rights appraised were fee simple.

Using the sales comparison approach, the appraiser analyzed three sales of comparable homes located between 0.07 and 0.55 of a mile from the subject property. The comparables consist of two-story

frame or frame and brick dwellings which were 4 or 15 years old. The comparables range in size from 2,424 to 3,188 square feet of living area. Each of the comparable properties has a full unfinished basement, one of which is a walkout-style, central air conditioning, a fireplace and a two-car or three-car garage.

The comparables sold between April 2006 and April 2007 for prices ranging from \$375,000 to \$405,000 or from \$124.22 to \$157.59 per square foot of living area including land. In comparing the comparable properties to the subject, the appraiser made adjustments for land area, exterior construction, room count, dwelling size, walkout-style basement, garage size and other amenities. This analysis resulted in adjusted sales prices for the comparables ranging from \$387,850 to \$415,700 or from \$122.57 to \$161.75 per square foot of living area land included. From this process, the appraiser estimated a value for the subject by the sales comparison approach of \$390,000 or \$134.58 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$130,000 which would reflect the appraised value.

The board of review submitted its "Board of Review - Notes on Appeals" wherein the subject's final assessment of \$143,310 was disclosed. The final assessment of the subject property reflects a market value of \$430,878 or \$148.68 per square foot of living area including land using the 2009 three-year median level of assessments for DuPage County of 33.26%.

In support of the subject's estimated market value based on its assessment, the board of review submitted an Addendum with Exhibit 1. In the addendum, the board of review contended that the subject's appraisal was intended for a mortgage finance transaction. On page 4 of the report, the intended use is "for the lender/client to evaluate the property that is the subject of this appraisal for a mortgage finance transaction." However, the "lender/client" on page 1 of the report is "Accurate Property Tax Consultants, LLC."

As part of Exhibit 1, the board of review presented a spreadsheet with four properties highlighted with sales data. Two of these properties were presented in the appraisal as sales #1 and #3. The two new comparables sales are described in the spreadsheet as dwellings of 2,532 and 3,168 square feet of living area, respectively. The homes were built in 1994 and 1996. Based on the underlying property record cards, each home is of frame exterior construction, each has a basement, one of which is fully finished, each has central air conditioning and one fireplace. These properties sold in August and December 2006 for \$395,000 and \$435,000 or for \$137.31 and \$156.00 per square foot of living area including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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.

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. 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, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill.Admin.Code §1910.65(c). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property with a final value conclusion of \$390,000 as of January 1, 2009 by analyzing three sales of similar properties located in close proximity to the subject which sold between April 2006 and April 2007. The Board finds that the purpose of the appraisal was for a property assessment appeal and the rights appraised were fee simple. The board of review submitted two additional sales of similar properties for consideration which occurred in April and December 2006, however, no adjustments were made to these suggested sales for differences from the subject. One of these comparables had a full finished basement making it superior to the subject.

The Property Tax Appeal Board finds that the appraisal submitted by the appellant estimating the subject's market value of \$390,000 or \$134.58 per square foot of living area including land is the best evidence of the subject's market value in the record and is further supported by the most similar sale comparable suggested by the board of review which sold in August 2006 for \$137.31 per square foot of living area including land.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted. Since market value has been established, the three-year median level of assessments for DuPage County for 2009 of 33.26% shall be applied.

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

*J. R.*

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: September 21, 2012

*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.