



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

APPELLANT: Greg & Nancy Guidown
DOCKET NO.: 10-03874.001-R-1
PARCEL NO.: 02-21-102-010

The parties of record before the Property Tax Appeal Board are Greg & Nancy Guidown, 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: \$34,830
IMPR.: \$98,290
TOTAL: \$133,120

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a split-level design dwelling of cedar and brick exterior construction with 1,903 square feet of living area.¹ The dwelling was constructed in 1973. Features

¹ The appellant's appraiser reported a dwelling size of 1,850 square feet of living area without a schematic drawing. The assessing officials reported a

of the home include a finished 1,123 square foot lower level, a 947 square foot sub-basement, central air conditioning, a fireplace, in-ground pool and a two-car built-in garage. The property has a .63-acre site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

Greg Guidown 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 of the subject property. The appraisal report conveyed an estimated market value of \$360,000 as of January 1, 2010, using the sales comparison approach to value.

Under the sales comparison approach the appraiser utilized three comparable sales located in Bloomingdale, approximately .10 to .30 miles from the subject property with comparable #1 being on the same street as the subject. The comparables were described as being improved with split-level design single family dwellings that ranged in size from 1,374 to 1,756 square feet of living area. The dwellings were of cedar and brick exterior construction that ranged in age from 30 to 35 years old. The comparables have a full or partial finished basement, central air conditioning, one fireplace and a two or three-car garage. The comparables have sites ranging in size from .41 to .95-acre of land area. The comparables sold from August 2007 to March 2009 for prices ranging from \$330,000 to \$360,000 or from \$187.93 to \$262.01 per square foot of living area, land included. After making adjustments for differences from the subject property, the appraiser concluded the comparables had adjusted prices ranging from \$345,000 to \$377,140. Using this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$360,000.

The appraiser was not present at the hearing.

The board of review objected to the appraisal report because the appraiser was not present at the hearing to testify and be cross-examined regarding the adjustment process and final value conclusion. The Board's Administrative Law Judge reserved ruling on the objection.

Based on this evidence, the appellants requested a reduction in the subject's assessed valuation.

dwelling size of 1,903 square feet of living area, but lacked any schematic drawing to support the contention. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,840. The subject's assessment reflects a market value of \$444,231 or \$233.44 per square foot of living area, land included, when using the 2010 three year average median level of assessment for DuPage County of 33.28%. 86 Ill.Admin.Code §1910.50(C)(1).

In support of its contention of the correct assessment, the board of review submitted a narrative report discussing both parties' comparables which was prepared by the staff of John Dabrowski, Assessor for Bloomingdale Township. Also submitted was two detailed grid analyses of the appellants' comparables and three additional sale comparables and two equity comparables submitted on behalf of the board of review.² Dabrowski was present at the hearing to provide testimony in connection with evidence prepared.

The comparables have varying degrees of similarity when compared to the subject. Comparables #3 and #4 were submitted for equity purposes. The three improved properties sold from August 2007 to December 2008 for prices ranging from \$340,000 to \$360,000 or from \$211.18 to \$262.01 per square foot of living area, including land.

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

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 sales in the record support a reduction in the subject's assessment.

The board of review raised an objection during the course of the hearing because the appellants' appraiser was not present at the hearing to be cross-examined regarding the adjustment process

² Board of review comparables #1 and #2 were sales used in the appellant's appraisal

and final value conclusions. The Property Tax Appeal Board hereby sustains the board of review's objection.

The Board finds that it can give no weight to conclusion of value contained in the appraisal report submitted by the appellants due to the fact the appraiser was not present at the hearing to provide testimony or be cross-examined regarding the appraisal methodology and final value conclusions. 5 ILCS 100/10-40(a) & (b). In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Similarly, in Grand Liquor Company, Inc. v. Dept. of Revenue, 67 Ill.2d 195, 367 N.E.2d 1238, 10 Ill.Dec.472 (1977), the Supreme Court of Illinois, following Novicki, again asserted that the rule against hearsay evidence is founded on the necessity of an opportunity for cross-examination, and is a basic and not a technical rule of evidence. In Jackson v. Board of Review of the Department of Labor, 105 Ill.2d 501, 475 N.E.2d 879, 86 Ill.Dec. 500 (1985), the Supreme Court of Illinois held that the hearsay evidence rule applies to the administrative proceedings under the Unemployment Insurance Act. The court stated, however, hearsay evidence that is admitted without objection may be considered by the administrative body and by the courts on review. Jackson 105 Ill.2d at 509. The Board finds the board of review did not object to the appellants' appraisal on the grounds of hearsay or admissibility, but merely that the appraiser was not present for cross-examination regarding the adjustment process and final value conclusion.³

The Board finds the record contains four comparable sales submitted by the parties in support of their respective positions. The Board finds none of the comparable sales has an in-ground pool, unlike the subject property. The Board gave less weight to the appellants' comparable #2/board of review comparable #1 based on a different design type and considerably smaller dwelling size than the subject property. Also, the sale date was 29 months prior to the subject's January 1, 2010 assessment date. The Board gave less weight to appellants' comparable #3 being a different design type than the subject property. The Board gave less weight to board of review

³ The Board will consider the comparable sales contained within the appellant's appraisal report due to the fact the board of review submitted a grid analysis with the raw sales data.

comparable #5 based on a considerably smaller dwelling size than the subject property. The Board finds the best evidence of market value to be the appellants' comparable #1/board of review comparable #2. The Board finds this comparable is more similar to the subject in location, design, size, and features, although this comparable is slightly inferior in dwelling size, it is superior to the subject in having a three-car garage, lower level size and finished area. Due to these similarities the Board gave this comparable sale the most weight. This most similar property sold in May 2008 for a price of \$355,000 or \$211.18 per square foot of living area including land. The subject's assessment reflects a market value of \$444,231 or \$233.44 per square foot of living area including land which is greater than the best comparable sale in the record. The Board also found of the comparables sales submitted none of the properties sold for more than \$360,000 with the subject's market value at \$444,231. Based on this record the Board finds the subject's assessment is not supported and a reduction is warranted.

The Board gave no weight to the board of review comparables #3 and #4. These were equity comparables and did not address the appellants' argument of overvaluation.

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.



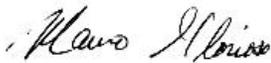
Chairman



Member



Member



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: September 19, 2014



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.