



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

APPELLANT: David & Susan Herron  
DOCKET NO.: 11-02894.001-R-1  
PARCEL NO.: 09-01-328-004

The parties of record before the Property Tax Appeal Board are David & Susan Herron, the appellants, by attorney George J. Relias, of Enterprise Law Group, LLP in Chicago; 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:** \$116,680  
**IMPR.:** \$360,060  
**TOTAL:** \$476,740

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 2011 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 part two-story and part one-story dwelling of brick construction with 4,236 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a two-car garage containing 550 square feet of building area. The property has a 11,858

square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board through counsel, 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 \$1,300,000 as of April 6, 2009, using the cost and sales comparison approaches to value. 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 be cross-examined regarding the adjustment process and final value conclusion. The Board's Administrative Law Judge reserved ruling on the objection.

The appellants also submitted a one page report from Zillow.com of the subject property with a "Zestimate®" of \$1,127,400.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$476,740. The subject's assessment reflects a market value of \$1,438,130 or \$339.50 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15%. 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 detailing both parties' comparables which was prepared by Joni Gaddis, Chief Deputy Assessor for Downers Grove Township. Also submitted was two detailed grid analyses of the appellants' comparables and seven additional comparables submitted on behalf of the board of review. Property record cards and a location map showing all the comparables was also submitted. Gaddis 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 #6 and #7 were tear-down land sales. The five improved properties sold from June 2009 to January 2011 for prices ranging from \$1,550,000 to \$1,737,500 or from \$339.88 to \$473.21 per square foot of living area, including land.

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

In rebuttal, the appellants took exception to the adjustment process used by the township assessor.

### 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellants submitted one page from the Zillow.com website indicating the subject had a "Zestimate®" of \$1,127,400. The Board gives this evidence no weight. First, there was no indication on the report as to the effective date of the estimate of value. Second, the report did not have a definition of market value that was used in the report. Third, there was no information with respect to the credentials or qualifications of the person or persons providing the "Zestimate®" of value. Fourth, there was no data such as a description of the comparable sales and the sale dates that were used to establish the "Zestimate®" of value. Without this information the Property Tax Appeal Board cannot determine the reliability and validity of the estimate of value.

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 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 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.<sup>1</sup>

The Board finds the record contains twelve comparable sales/listings submitted by the parties in support of their respective positions. The Board gave no weight to the board of review comparables #6 and #7. These were tear-down sales that represent vacant land value. The Board gave less weight to the appellants' comparables and board of review comparable #1 based on the sale date being from 18 to 26 months prior to the subject's January 1, 2011 assessment date. The Board gave less weight to board of review comparable #3 being considerably smaller in size than the subject dwelling. The Board finds the best evidence of market value to be the board of review comparable sales #2, #4 and #5. The Board finds these three comparables are more similar to the subject in location, land area, design, size, and features, although these comparables are superior in age to the subject property. Due to these similarities the Board gave the three comparable sales more weight. These most similar properties sold from March 2010 to December 2010 for prices ranging from \$1,550,000 to \$1,737,500 or from \$339.88 to \$395.01 per square foot of living area including land. The subject's assessment reflects a market value of \$1,438,130 or \$339.50 per square foot of living area including land which is below the range established by the best

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<sup>1</sup> 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 sales in the record. Based on this record the Board finds the subject's assessment is supported and a reduction is not warranted.

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.



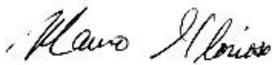
Chairman



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: August 22, 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.