



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

APPELLANT: Ron Gerstung
DOCKET NO.: 11-03440.001-R-2
PARCEL NO.: 09-15-207-044

The parties of record before the Property Tax Appeal Board are Ron Gerstung, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; 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: \$67,960
IMPR: \$273,290
TOTAL: \$341,250

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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) contesting 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 is improved with a part two-story and part one-story single family dwelling of brick construction with 4,814 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, a three-car attached garage with 900 square feet of building area and an in-

ground swimming pool. The property has a 26,820 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

Appearing before the Property Tax Appeal Board was the appellant's counsel contending overvaluation as the basis of the appeal. At the hearing the appellant's attorney explained that the appellant was relying on the six comparables sales identified on the appeal petition received by the Property Tax Appeal Board on April 23, 2012. The six comparables were described as being improved with two-story dwellings that ranged in size from 3,630 to 4,363 square feet of living area. The dwellings ranged in age from 4 to 15 years old. These properties had similar features as the subject with the exception that only comparable #1 had an in-ground swimming pool and four comparables had smaller sites than the subject property. The sales occurred from January 2010 to November 2011 for prices ranging from \$648,000 to \$740,000 or from \$158.15 to \$192.66 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$229,325.

Ms. Godek explained that someone in her office selected the comparables. The source of the data was the Multiple Listing Service (MLS) listing sheets and the assessor's property record cards available on the website. Godek explained that the assessment request was based on using the property that sold for the least amount per square foot of building area and multiply that amount by the subject's building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$358,700. The subject's assessment reflects a market value of \$1,082,051 or \$224.77 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% as determined by the Illinois Department of Revenue. Appearing on behalf of the board of review was board member Charles Van Slyke and the Chief Deputy Assessor of Downers Grove Township, Joni Gaddis.

In rebuttal Ms. Gaddis testified that the parcel number (PIN) for appellant's comparable #1 was incorrect and the age of the dwelling was reported incorrectly. This property was originally constructed in 1953 with additions in 1968 and 2001. Gaddis also noted the appellant's remaining comparables were smaller than the subject dwelling.

Gaddis also testified that a field inspection of the subject property was made in October 2013 and it was determined the subject's quality construction should be adjusted from 1.8 to 1.75. Using the adjusted classification code would result in a market value for the subject of \$1,029,400 or \$213.83 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the assessor's office. The comparables were described as part two-story and part one-story dwellings that ranged in size from 4,004 to 4,914 square feet of living area. The dwellings were constructed from 2005 to 2010. Each comparable has a full basement with three being finished, central air conditioning, two or three fireplaces and garages ranging in size from 758 to 827 square feet of building area. The sales occurred from April 2010 to December 2010 for prices ranging from \$1,050,000 to \$1,255,000 or from \$240.13 to \$305.06 per square foot of living area, including land.

Gaddis testified that comparable #1 was between related parties and that comparables #3 and #4 were not located in the subject's neighborhood. She explained that comparables #3 and #4 were located in a superior neighborhood as reflected in their higher land assessments. The deputy assessor also agreed that comparable sales #1 and #2 were new at the time of sale. Gaddis also testified the subject property is an owner-occupied dwelling and the 2011 tax year was the first year of the general assessment period that runs through 2014.

Conclusion of Law

The appellant contends 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 comparable sales in the record support a reduction to the subject's assessment.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #6 as well as the comparable sales provided by the board of review. These comparables offered varying degrees of similarity to the subject property. These comparables sold for prices ranging from

\$163.65 to \$305.06 per square foot of living area, including land. During the hearing the Chief Deputy Township Assessor testified that a field inspection disclosed the subject's quality classification should be adjusted from 1.8 to 1.75. She testified that using the adjusted classification code would result in a market value for the subject of \$1,029,400 or \$213.83 per square foot of living area. This adjusted market value is within the range established by the best comparable sales in this record. The revised market value appears appropriate when considering the subject's age, features and land area in contrast with the best comparable sales in this record. Less weight was given appellant's comparable sale #1 due to age. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

Ronald R. Cuit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: February 20, 2015

A. ...

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.