



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

APPELLANT: Gordon & Susan Decker
DOCKET NO.: 11-03564.001-R-2
PARCEL NO.: 09-12-407-013

The parties of record before the Property Tax Appeal Board are Gordon and Susan Decker, 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: \$185,070
IMPR.: \$304,060
TOTAL: \$489,130

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 is improved with a part two-story and part one-story dwelling of brick and frame construction with 3,279 square feet of above grade living area. The dwelling was constructed in 1938. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and a two-car attached garage with 506 square feet of

building area. The property has a 19,263 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants marked comparable sales as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales described as part two-story and part one-story dwellings that ranged in size from 4,836 to 5,019 square feet of living area. The dwellings were constructed in various stages with the original construction ranging from 1960 to 1951.¹ The homes were of brick, frame or frame and brick construction. The appellants indicated that the Multiple Listing Service (MLS) sheet for comparable #1 stated this property had a partial basement, however, the assessor's records show this property had no basement. The remaining three comparables had basements that were partially finished. Each comparable was also described as having central air conditioning, three fireplaces and a garage ranging in size from 505 to 660 square feet of building area. Each comparable was located in Hinsdale and had sites ranging in size from 14,515 to 20,000 square feet of land area. The sales occurred from June 2008 to January 2011 for prices ranging from \$1,300,000 to \$1,743,000 or from \$259.02 to \$355.28 per square foot of living area, including land.² As documentation the appellants submitted photographs and the MLS sheets on each comparable sale.

The appellants also submitted a written narrative explaining the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2007 tax year under Docket No. 07-04173.001-R-2 in which the assessment was reduced to \$569,600. (Appellants' Exhibit A). They also asserted the average sales price in Hinsdale from 12/31/07 to 12/31/10 was down 16.5%. (Appellants' Exhibit B).

In their narrative the appellants also asserted that the board of review comparables had not sold and its position was based on uniformity. (Appellants' Exhibit D). It appears these comparables were used by the board of review at the county level hearing and were not submitted by the board of review to this Board.³

¹ The board of review submission indicated these four comparables had effective ages from 1965 to 1982.

² The board of review evidence disclosed appellants' comparable #4 sold again in September 2011 for a price of \$1,200,000 or \$239.09 per square foot of living area, including land, which was \$100,000 less than the previous sale that occurred in August 2010.

³ In the instant appeal the board of review provided as its evidence five comparables identified by the Downers Grove Township Assessor's Office with

The appellants also contend the improvement assessments on their comparable sales #3 and #4 had been reduced since the filing of their initial appeal by 24% and 46%, respectively. They also submitted a comparable located at 745 S. Oak, Hinsdale, used by the board of review at the county hearing, which they assert is similar to their home. The appellants contend this property had its improvement assessment reduced 35%. This property had an improvement assessment of \$311,500 or \$82.54 per square foot of living area. The appellants also submitted another comparable located at 717 S. Elm, Hinsdale, which has an improvement assessment of \$373,240 or \$103.53 per square foot of living area, 21% lower than subject's improvement assessment. (Appellants' Exhibit C).

Given these factors the appellants requested the subject's building assessment be reduced 30% to \$300,181.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$613,900. The subject's assessment reflects a market value of \$1,851,885 or \$564.77 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. The subject has an improvement assessment of \$428,830 or \$130.78 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis identifying 13 comparables submitted by the appellants and five comparables identified by the township assessor in support of the assessment.⁴ The board of review also had provided a narrative contrasting the comparables submitted by both parties with the subject property.

The five comparables identified by the assessor's office as support for the subject's assessment were improved with dwellings that were part 1-story and part 1.5, 2 and/or 2.5-story and ranged in size from 3,106 to 4,602 square feet of living area. The comparables were originally constructed from 1907 to 1942 with three having additions in 1964, 1986, 1990 and 2001. Each comparable had a basement with one being partially

only one being a duplicate to what the appellants asserted as being the board of review comparables.

⁴ The board of review evidence indicated that appellants' comparables #7 through #13 had improvement assessments ranging from \$83 to \$133 per square foot of living area, rounded.

finished, three had central air conditioning, each had 1, 2, or 4 fireplaces and each had a garage that ranged in size from 504 to 1,547 square feet of building area. Comparables #1 through #3 sold from September 2009 to January 2011 for prices ranging from \$1,500,000 to \$2,587,000 or from \$424.69 to \$604.72 per square foot of living area, including land. In its submission the board of review noted that the appellants comparable located at 717 S. Elm Street, Hinsdale, (appellant's comparable #6) sold in November 2012 for a price of \$1,685,000 or \$467.41 per square foot of living area, including land. The board of review indicated the subject's market value is within the range established by the comparable sales submitted by the parties on a square foot basis.

The five comparables submitted by the board had improvement assessments that ranged from \$268,100 to \$494,830 or from \$90.50 to \$134.53 per square foot of living area.

The appellants submitted rebuttal comments addressing the board of review comparable sales, the property located at 745 S. Oak, Hinsdale (appellants' comparable #5), and again asserted that the average sales price in Hinsdale has declined 16.5% since 2007.

Conclusion of Law

The appellants contend in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #3 and #4 and board of review comparable sales #1 and #3.⁵ These comparables had varying degrees of similarity to the subject property and sold most proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$1,200,000 to \$2,100,000 or from \$239.09 to \$456.32 per square foot of living

⁵ Appellants' comparable #4 sold in August 2010 for a price of \$1,300,000 or \$259.02 per square foot of living area, including land, and sold again in September 2011 for a price of \$1,200,000 or \$239.09 per square foot of living area, including land.

area, including land. Although the date of sale is not as proximate in time to the assessment date at issue, the Board also finds some consideration should be given the appellants' comparable #6 located at 717 S. Elm Street, Hinsdale, that sold in November 2012 for a price of \$1,685,000 or \$467.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,851,885 or \$564.77 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a square foot basis. Based on this evidence the Board finds the subject property had a market value of \$1,475,500 or approximately \$450.00 per square foot of living area, including land. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as established by the Illinois Department of Revenue shall apply.

Although not marked as a basis of the appeal, the appellants seemed to be asserting in their evidence assessment inequity with respect to the improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds a further reduction in the subject's assessment on this basis is not supported.

The Board finds that based on the market value finding herein, the subject has an improvement assessment of \$92.73 per square foot of living area, which is within the range established by the comparables in this record. As a result the Board finds no further reduction in the subject's improvement assessment based on assessment equity 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: July 18, 2014

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.