



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

APPELLANT: Terry Harris
DOCKET NO.: 11-03603.001-R-1
PARCEL NO.: 09-11-119-007

The parties of record before the Property Tax Appeal Board are Terry Harris, the appellant; 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: \$ 92,890
IMPR.: \$ 322,280
TOTAL: \$ 415,170

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) 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, part three-story and part one-story frame dwelling with 4,066¹ square feet of living area. The dwelling was constructed in 2006. Features include a basement that is partially finished, central air conditioning, a fireplace and a 638 square foot three-car garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraisal report conveyed an estimated market value of \$1,100,000 as of September 14, 2010, using the sales comparison approach 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.

Based on this evidence, the appellant 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 \$415,170. The subject's assessment reflects an estimated market value of \$1,252,398 or \$308.02 per square foot of living area including land when applying DuPage County's 2011 three-year median level of assessment 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 two grid analyses of nine suggested comparable sales, which included the six comparable sales contained within the appellant's appraisal report. The evidence was prepared by Joni Gaddis, Chief Deputy Assessor for Downers Grove Township. Gaddis was present at the hearing and was qualified as an expert witness to provide testimony in connection with evidence prepared.

The comparables had varying degrees of similarity then compared to the subject. Eight comparables sold from January 2010 to January 2011 prices ranging from \$975,000 to \$1,700,000 or from \$276.13 to \$363.71 per square foot of living area including

¹ During the hearing, the parties stipulated to a dwelling size for the subject property of 4,066 square feet of living area due to the fact the third floor of the subject dwelling is unfinished.

land. One comparable was listed for sale for \$1,369,000 or \$351.03 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 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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The board of review raised an objection during the course of the hearing because the appellant's 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 appellant 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 appellant's 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 conclusion².

The Board finds this record contains eight suggested comparable sales and one comparable listing for the consideration. The Board gave less weight to four comparables due their smaller or larger dwelling sizes when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, size, age, and amenities. These properties sold or were listed for sale proximate to the subject's January 1, 2011 assessment date. Four comparables sold for prices ranging from \$1,060,000 to \$1,475,000 or from \$280.28 to \$346.16 per square foot of living area including land. One comparable was listed for sale for \$1,369,000 or \$351.03 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,252,398 or \$308.02 per square foot of living area including land, which is supported by a precedence of the best market value evidence contained in this record.

² 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.

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. Fern

Member

Tracy 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: August 22, 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.