



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

APPELLANT: Gerald M. Gorski  
DOCKET NO.: 11-03779.001-R-1  
PARCEL NO.: 05-16-344-001

The parties of record before the Property Tax Appeal Board are Gerald M. Gorski, the appellant, by attorney Brian J. Armstrong of Schirott, Luetkehans & Garner, P.C., in Itasca, 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:       \$81,171**  
**IMPR:       \$160,489**  
**TOTAL:      \$241,660**

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 one-story residential condominium unit on the second floor in a four-story building of brick exterior construction that was built in 1896 with an

effective age of 5 years.<sup>1</sup> The subject condominium unit contains 2,210 square feet of living area.<sup>2</sup> Features include a common living area, green areas, a multi-car parking garage, a clubhouse which was originally the county jail and an in-ground pool. The unit has central air conditioning, a fireplace and a two-car garage consisting of parking spaces 5 and 6. The property is located in Wheaton, Milton Township, DuPage County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$729,000 or \$329.86 per square foot of living area, including land, as of November 8, 2011 along with a grid analysis of five comparables consisting of three sales and two listings where comparables #1, #2 and #3 also appear in the appraisal report.

The appraisal was prepared for a refinance transaction and considered the fee simple rights of the subject property.<sup>3</sup> As part of the report, the appraiser noted external obsolescence "due to the presence of foreclosures and distressed sales within the subject's market place." The appraiser also reported that of the six units in the subject's building, only two units have closed with four units still owned by the developer and no two units in the building are the same. The subject unit was last sold in December 2008 for \$849,900.

For the sales comparison approach to value, the appellant's appraiser analyzed six sales and one listing. Four of the comparables were located in the subject's development with the most distant comparable being 6.57 miles from the subject. The seven comparable condominium units range in size from 2,328 to 4,683 square feet of living area; two of the comparables have basements with finished areas. Each unit has central air conditioning and two or three parking spaces. Six of the

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<sup>1</sup> The assessing officials report the subject building was built in 2009 whereas the appellant's appraiser reported a date of construction of 1896 with an effective age of 5 years and a statement that the development is a new conversion to condominiums in 2008 where the six-unit building was originally the DuPage County Courthouse Building.

<sup>2</sup> The assessing officials reported a dwelling size of 2,251 square feet of living area, however, the applicable property record card does not include a schematic drawing or other evidence of the purported dwelling size. The appellant's appraisal includes a detailed schematic drawing to support the stated dwelling size of 2,210 square feet.

<sup>3</sup> As part of the Addendum, the appraiser wrote in pertinent part: "The purpose of the appraisal is to estimate the market value of the subject property as defined herein. The function of the appraisal is to assist the above-named Lender in evaluating the subject property for lending purposes."

comparables have one or two fireplaces. Each of the four units in the subject's development had the features of a pool and clubhouse. Six of the comparables sold between August 2010 and October 2011 for prices ranging from \$607,500 to \$1,099,900 or from \$238.89 to \$333.86 per square foot of living area, including land. Listing comparable #6 has an asking price of \$999,900 or \$213.52 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences and discussed the bases for adjustments in the Addendum including an external obsolescence adjustment to comparable #3 for cost to deconvert the customized in-law arrangement that included a separate entrance and kitchen and comparable #6's rooftop terrace located directly below the clock tower as a premium in the subject's development. In reconciling the various comparables, the appraiser reported that most weight was given to comparable #1 in the final opinion of value.

For the inequity argument, the appellant provided assessment data for comparables #1, #4 and #5 in the grid analysis.

Based on this evidence, the appellant requested a total assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,678. The subject's assessment reflects a market value of \$816,525 or \$369.47 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.

As part of the Addendum to Board of Review Notes on Appeal, the board of review pointed out that the appraisal was performed for a refinance transaction and was not an "opinion of the Ad Valorem Assessment value." The board of review also remarked that the date of valuation in the appellant's appraisal was more than ten months after the assessment date at issue of January 1, 2011.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which were located in the subject's development and where comparable A was the same property as appellant's appraiser sale #1 and appellant's comparable #1. The comparables were all described as built in 2009 and described as either one-story or three-story properties. The comparables range in size from 2,438 to 2,632 square feet of living area and three of the

comparables have full or partial basements with finished areas. Each comparable has central air conditioning and one or two fireplaces. None of the properties are described as having garages. The comparables sold between February 2008 and March 2011 for prices ranging from \$761,532 to \$1,079,299 or from \$304.37 to \$419.96 per square foot of living area, including land.

Based on this evidence and argument, 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 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 the appraisal submitted by the appellant with an estimated market value as of November 8, 2011 of \$729,000 or \$329.86 per square foot of living area, including land.

The Property Tax Appeal Board has given no weight to board of review comparable B which sold in February 2008 which is a date remote in time from the valuation date at issue of January 1, 2011 and thus less likely to be indicative of the subject's market value that is at issue. The Board has also given no weight to board of review comparables C and D as these comparables consist of three-story townhomes which differ from the subject's one-story condominium unit design.

The Board has given little weight to appellant's additional comparables #4 and #5 which are outlined in the Section V grid analysis of the Residential Appeal petition given that each of these comparables is located more than 2 miles from the subject property and differ in age, size and/or features when compared to the subject unit. These comparables also reflect prices that are significantly lower than the appellant's appraiser's value conclusion for the subject property and thus contradict the appellant's appraisal evidence. In contrast, the appellant's additional comparables #1, #2 and #3 were included in the

appraisal report and need not be repeated by the appellant for additional consideration.

The subject's assessment reflects a market value of \$816,525 or \$369.47 per square foot of living area, including land, which is above the appraised value. The appraisal conclusion is further supported by the most similar comparable sale presented by the board of review, comparable A, which sold in the subject's development in March 2011 for \$875,000 or \$332.45. This comparable unit was slightly larger than the subject and also features both a finished basement and a second fireplace which differs from the subject unit. Despite these differences, the board of review's best comparable sales evidence fails to support the subject's estimated market value as reflected by its assessment.

The Board finds the subject property had a market value of \$729,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is 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.

*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: November 21, 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.