



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

APPELLANT: Terry Woolums  
DOCKET NO.: 11-03900.001-R-1  
PARCEL NO.: 09-01-329-009

The parties of record before the Property Tax Appeal Board are Terry Woolums, 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:** \$81,500  
**IMPR.:** \$220,110  
**TOTAL:** \$301,610

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 and part one-story dwelling of frame construction with 3,022 square feet of living area. The dwelling was constructed in 1948 with an addition in 1996. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car detached garage with 758 square feet of building

area. The property has a 9,801 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

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 prepared by Michael R. Berg and Douglas X. Adams of Adams Valuation Corporation. Neither Berg nor Adams was present at the hearing. The appraisers estimated the subject property had a market value of \$620,000 as of December 31, 2010. In estimating the market value the appraisers developed the cost approach to value and the sales comparison approach to value. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review objected to the appraisal due to the fact the appraisers were not present at the hearing to be cross-examined. The Board sustains the objection in part finding the appraisal in and of itself is not competent evidence to prove value without the person making the appraisal present at the hearing to testify and be cross-examined. Therefore, the Board will give less weight to the conclusion of value contained in the appraisal but will consider the comparable sales within the report.

The three sales contained in the appraisal were described as being improved with two-story dwellings that ranged in size from 2,635 to 3,152 square feet of living area. The dwellings were constructed from 1956 to 1966 with subsequent additions from 1983 through 2009. Each comparable had a basement, central air conditioning, one to three fireplaces and a two-car garage. The sales occurred from October 2009 to July 2010 for prices ranging from \$576,500 to \$685,000 or from \$204.63 to \$259.96 per square foot of living area, including land.

The appellant's submission included a document entitled "Residential Appeal: Henry Posada", a grid analysis with the heading "Downers Grove Township" and another grid analysis with the heading "16 N. Grant Street - Hinsdale, IL 60521 - PIN: 09-01-329-009". At the hearing the appellant did not recognize the documents and presented no testimony with respect to this evidence. The appellant did testify that the subject's basement is shallow, not suitable for finishing, and has a rough finish on the floor. He also testified the subject dwelling has a poor location next to a three-story building, which casts a shadow on the subject dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$301,610. The subject's assessment reflects a market value of \$909,834 or \$301.07 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 were board member Charles Van Slyke and the Chief Deputy Assessor for Downers Grove Township, Joni Gaddis.

Gaddis was called as a witness and testified that she prepared a grid analysis of the appellant's appraisal comparables identified as AP4 through AP6. She testified that appraisal comparable #2 (320 N. Quincy St., Hinsdale) was receiving a 30% economic obsolescence deduction for both the land and improvement due to its location, which is inferior to the subject property. She also explained that the two remaining comparables used in the appraisal had inferior locations as compared to the subject, which is reflected in their respective land assessments calculated using a front foot value of \$988 while the subject site has a front foot value of \$1,411.

In support of its contention of the correct assessment the board of review submitted a grid analysis prepared by Gaddis using seven comparables with comparables AS1 through AS4 being comparable sales. The comparable sales had the same neighborhood code as the subject property. Three comparables were improved with part two-story and part one-story dwellings and one comparable was improved with a part two-story, part three-story and part one-story dwelling that ranged in size from 2,710 to 3,752 square feet of living area. The comparables were constructed from 1930 to 1995 with comparables #1 and #4 having additions. The comparables had full or partial basements; central air conditioning; 1, 2 or 4 fireplaces; and garages ranging in size from 440 to 607 square feet of building area. The comparables had sites ranging in size from 7,860 to 13,794 square feet of land area. The sales occurred in August 2010 and November 2011 for prices ranging from \$820,000 to \$1,110,000 or from \$245.20 to \$337.90 per square foot of living area, including land. At the hearing Gaddis testified that comparable #1 was not comparable to the subject in size, being larger, and should not be considered comparable.

Gaddis testified the subject dwelling was considered to have an effective age of 1996 due to the significant addition that was added in 1996. She testified that 25% of the subject dwelling was original. She also testified that there had been no

adjustment to the subject's assessment due to its location next to a 3-story building as there was no market support for such a modification.

In response the appellant asserted that he did not think the 1996 comparables were good due to age as compared to the subject.

#### **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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparable sales #2 through #4 submitted by the board of review. These comparables were improved with part two-story and part one-story dwellings that ranged in size from 2,710 to 3,285 square feet of living area. The dwellings were constructed from 1930 to 1995 with comparable AS4 having additions in 1977 and 2003. The comparables had locations and similar features as the subject property. These properties sold in August 2010 and November 2010 for prices ranging from \$820,000 to \$1,110,000 or from \$285.22 to \$337.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$909,834 or \$301.07 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Less weight was given the sales contained in the appellant's appraisal due to location and due to the date of sale with respect to comparable sale #1. Little weight was given board of review sale AS1 due to the large dwelling size relative to the subject dwelling. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

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Chairman



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Member



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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: April 24, 2015



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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.