



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

APPELLANT: Mark & Midge Gilmour  
DOCKET NO.: 11-04549.001-R-1  
PARCEL NO.: 09-02-405-020

The parties of record before the Property Tax Appeal Board are Mark & Midge Gilmour, 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: \$121,930  
IMPR: \$391,900  
TOTAL: \$513,830**

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 consists of a part two-story and part one-story dwelling of brick exterior construction with approximately 4,823 square feet of living area.<sup>1</sup> The dwelling was constructed

---

<sup>1</sup> The assessing officials reported a dwelling size of 4,758 square feet which was supported by a copy of the subject's property record card with a schematic drawing. The appellants' appraiser reported a dwelling size of

in 1996. Features of the home include a full basement with finished area, central air conditioning, three fireplaces, a shed and an attached three-car garage. The property has an approximately 15,320 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a spreadsheet concerning the sale of nine properties and an appraisal. Three of the comparables in the appellants' spreadsheet were presented in the appraisal report which estimates the subject property had a market value of \$1,550,000 as of January 1, 2011. Based on this evidence, the appellants requested a total assessment of \$502,999 which would reflect a market value of approximately \$1,509,150.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$554,870. The subject's assessment reflects a market value of \$1,673,816 or \$347.05 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.

In response to the appeal, the board of review submitted spreadsheets prepared by the Downers Grove Township Assessor which included comments about the appellants' comparables and the appraisal report. As to appellants' comparables #7 and #9, these properties were described as being in different neighborhood codes which are assigned by the assessor as compared to the subject property.

As to the appellants' appraisal report, the assessor questioned the land area adjustment(s) made in the report and questioned the adjustments for view applied to appraisal comparables #1 and #2.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales where board of review comparable #4 was also presented as the appellants' comparable #4. As part of the submission, the township assessor argued that applying adjustments to the

---

4,823 square feet which was supported by a schematic drawing. The Board finds the slight difference in dwelling size presented by the parties does not prevent a determination of the correct assessment of the subject property.

comparables for differences from the subject in quality class, building and lot sizes, would support the subject's assessment.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants reiterated their contention that area market values have declined and that the 10.32% increase in the subject's 2011 estimated market value based on its assessment as compared to the 2010 assessment was not justifiable. The appellants also submitted a four-page letter with attachments from the appellants' appraiser which addressed the lack of adjustments to the board of review's suggested comparable properties when compared to the subject property. The appraiser also contended that the use of a three-year sales study fails to consider any given significant decline in value that may be more recent which the appraiser supported with a chart. The appraiser noted that three of the four sales presented by the board of review were considerably smaller than the subject dwelling.

#### Conclusion of Law

The appellants contend 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 the appraisal submitted by the appellants with an estimated market value of \$1,550,000 as of January 1, 2011. The appraiser analyzed four comparable properties located in close proximity to the subject and in the same neighborhood code assigned by the assessor as the subject property. The dwellings were relatively similar to the subject in dwelling size and adjustments were made to the comparables for differences from the subject property. The adjustments appear to be logically applied and were discussed in detail on pages 1 and 2 of the addendum to the report.

The Property Tax Appeal Board gave little weight to the board of review comparable sales as the data lacked any adjustments for

differences from the subject property and, except for one comparable, were significantly smaller than the subject dwelling. Likewise, the Board gave little weight to the appellants' spreadsheet of comparable unadjusted sales in light of the appellants' appraisal evidence that included several of these comparables with appropriate adjustments for differences from the subject dwelling.

The subject's assessment reflects a market value of \$1,673,816 or \$347.05 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$1,550,000 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)).

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.