



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

APPELLANT: Robert & Lisa Stafford
DOCKET NO.: 12-03814.001-R-1
PARCEL NO.: 09-12-314-016

The parties of record before the Property Tax Appeal Board are Robert and Lisa Stafford, the appellants, by attorney Terrence J. Benshoof of Glen Ellyn, 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: \$114,940
IMPR.: \$363,280
TOTAL: \$478,220

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 2012 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 2-story, part 1-story and part 3-story single family dwelling of frame construction with approximately 3,640 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a three-car attached garage

with 701 square feet of building area. The property has an 11,000 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$1,150,000 as of June 5, 2012. The appraiser was not present at the hearing. The purpose of the appraisal was for a refinance transaction and the client was identified as Draper and Kramer Mortgage Corp. d/b/a 1st Advantage. The appraiser developed the sales comparison approach using six sales and two listings.

The board of review objected to the appraisal due to the fact the appraiser was not present at the hearing to be cross-examined. The Board overrules the objection finding it goes to the weight that will be given the report.

The appellants called no witnesses and presented no testimony in support of their overvaluation argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$478,220. The subject's assessment reflects a market value of approximately \$1,435,234 or \$394.30 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted documentation prepared by the Downers Grove Township Assessor's Office, which included an analysis of the sales contained in the appellants' appraisal and five comparable sales identified by the township assessor's office. The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township.

Gaddis noted that seven of the eight comparables used by the appraiser were in a different neighborhood code than the subject property. She also indicated that each of these seven comparables was in a less desirable neighborhood than the subject property. She further noted the valuation date on the appraisal was as of June 5, 2012 and the assessment date at issue is January 1, 2012.

Gaddis also submitted information on five comparable sales. Sale #5 was identified as a land sale that occurred in April 2011 for a price of \$410,000 or \$48.24 per square foot of land area.

The four improved comparable sales were improved with part 2-story, part 3-story and part 1-story dwellings that ranged in size from 3,345 to 3,608 square feet of living area. These homes were constructed from 2001 to 2005 and have the same neighborhood code as the subject property. Each comparable has a full basement with three being fully finished, central air conditioning, 1 to 4 fireplaces and attached two-car garages ranging in size from 400 to 482 square feet. These properties have sites ranging in size from 7,802 to 10,890 square feet of land area. These properties sold from November 2010 to January 2012 for prices ranging from \$1,400,000 to \$1,600,000 or from \$397.93 to \$478.33 per square foot of living area, including land.

Gaddis testified her sale #2 was the same property as appellants' appraiser's sale #4. She was of the opinion this was the best comparable in the record. This property sold in January 2012 for a price of \$1,435,000 or \$397.73 per square foot of living area, including land.

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 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 board of review comparable sales. At the hearing the board of review presented the testimony of Joni Gaddis, Chief Deputy Assessor of Downers Grove Township, who testified about the selection of the comparable sales submitted on behalf of the board of review and their characteristics in relation to the subject property. These properties were relatively similar to the subject in location, style, age and features. These properties sold from November 2010 to January 2012 for prices

ranging from \$1,400,000 to \$1,600,000 or from \$397.93 to \$478.33 per square foot of living area, including land. A common comparable used by Gaddis and the appellant's appraiser, which was most similar to the subject property, sold in January 2012 for a price of \$1,435,000 or \$397.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,435,234 or \$394.30 per square foot of living area, including land, which is below the range established by the best comparable sales in the record on a square foot basis.

The Board gave little weight to the appraisal submitted by the appellants. First, the appraiser was not present at the hearing to be subject to direct-examination and cross-examination about the appraisal, the methodologies employed and the ultimate estimate of value. The inability to observe the demeanor of the appraiser during testimony and the inability to cross-examine the appraiser greatly diminishes the weight that can be given to the conclusion of value contained in the report. Second, the effective date of the appraisal was as of June 5, 2012 and the appraiser made negative adjustments to all but one of the sales that occurred prior to the effective date of the report for date of sale/time, which indicates that market conditions were deteriorating. As a result, the Board finds appraisal understates the market value as of January 1, 2012. Third, Gaddis provided evidence, which was not refuted, that seven of the eight sales used in the appraisal had less desirable locations in relation to subject property.

Based on this record, giving most weight to the evidence and un-refuted testimony presented by the board of review, the Property Tax Appeal 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.

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: September 19, 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.