



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

APPELLANT: Edward Wavak  
DOCKET NO.: 07-04464.001-R-1  
PARCEL NO.: 09-01-212-009

The parties of record before the Property Tax Appeal Board are Edward Wavak, the appellant, 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: \$100,510  
IMPR.: \$69,490  
TOTAL: \$170,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of frame construction that contains approximately 1,345 square feet of living area. The dwelling was constructed in 1954. Features of the home include a full basement that is unfinished, central air conditioning, two fireplaces and a two-car detached garage. The property 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 market value argument the appellant submitted an appraisal estimating the subject property had a market value of \$495,000 as of January 1, 2007. The appraiser was not present at the hearing. The appraisal contained four comparables sales that were described as being improved with three one-story dwellings and a split-level dwelling that ranged in size from 1,170 to 1,612 square feet of living area. The comparables were located in Hinsdale within 1.39 miles from the subject property and ranged in age from 44 to 80 years old. Three of the comparables had a basement, each comparable had central air conditioning, three of the comparables had 1 fireplace and the comparables had a 1, 2 or 3-car garages. These properties sold from December

2005 to September 2006 for prices ranging from \$490,000 to \$565,000 or from \$339.35 to \$418.80 per square foot of living area. After making adjustments to the comparables for differences from the subject the appraiser indicated the comparables had adjusted sales prices ranging from \$490,000 to \$527,000. Based on this data the appraiser estimated the subject had a market value of \$495,000 as of January 1, 2007.

The appellant testified the appraisal was prepared to challenge the assessment of the subject property. He further testified that the subject property is located approximately  $\frac{1}{4}$  of a block from Ogden Avenue, which is a very busy street. He further testified the subject property is located on Oak Street, which is also a very busy street. He explained there is a traffic light at the corner of Ogden Avenue and Oak Street that create a lot of traffic. He further testified that across the street and slightly to the north of the subject property was the GM training center and also located across the street is another commercial property known as Chase Bank. The appellant was of the opinion the subject's location was not good with respect to property value. He also testified the functionality of the home is not what people expect in the Village of Hinsdale. Furthermore, he was of the opinion the subject would be considered a "teardown" with a purchaser acquiring the property for land value.

The appellant also submitted photographs of two comparables located at 808 North Oak, Hinsdale and 805 Franklin, Hinsdale. The photographs depict two-story dwellings of frame or brick and stucco exterior construction. The appellant indicated these two properties had total assessments of \$213,730 and \$249,980, respectively. He was of the opinion these properties were superior to his dwelling but with similar assessed values.

Under cross-examination the appellant explained that comparable sale #4 was purchased, then the existing home was razed and a new home was subsequently constructed. The photograph in the appraisal for comparable sale #4 depicts the new two-story home under construction.

The board of review objected to the appraisal due to the fact the appraiser was not present at the hearing to be cross-examined, especially with respect to the adjustment process. The Property Tax Appeal Board sustains the objection with respect to the conclusion of value contained in the appraisal. The Board, however, will accept the comparable sales used by the appraiser in determining the correct assessment of the subject property. The Board finds the board of review also listed the comparable sales utilized in the appraisal in its analysis and that the sizes, sales dates and prices of these homes as quoted by the board of review match those contained in the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$210,300 was disclosed. The board of review also submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, an

assessment data sheet listing the appellant's and the township assessor's comparable properties. The board of review indicated the subject's assessment reflects a market value of \$630,963, which equates to a market value of \$469.12 per square foot of living area, including land.

The board of review's analysis included four comparables identified by the township assessor's office that were improved with one-story dwellings that ranged in size from 1,060 to 1,913 square feet of living area. The dwellings were constructed from 1953 to 1957 with one having an addition in 1985. The property record cards for the comparables indicated that each comparable had a full or partial basement, one comparable had central air conditioning, three comparables had a fireplace and each had a garage ranging in size from 288 to 440 square feet. The comparables sold from February 2005 to October 2007 for prices ranging from \$465,000 to \$650,000 or from \$339.78 to \$613.21 per square foot of living area. In its written narrative the board of review stated the appellant is requesting a value of \$368 per square foot of living area but the appraisal might be too low.

The board of review called as its witness Joni Gaddis from the Downers Grove Township Assessor's Office. She initially testified the appellant's comparables located at 808 North Oak and 805 Franklin were not comparable to the subject because of their two-story design. She also testified that appraisal comparable #1 was not considered comparable to the subject because of its split level design. She also indicated that appraisal comparable #3 was a two-story design. The photograph of this comparable contained in the appraisal depicts a dormer on the second floor.

Ms. Gaddis further testified that board of review comparable #3 was not a good comparable due to its size of 1,913 square feet. She was of the opinion the remaining three comparables that sold for prices ranging from \$426.62 to \$613.21 per square foot of living area were good comparables. Ms. Gaddis also was of the opinion that board of review comparable #2 was most similar to the subject and was similar to the subject in location.

Ms. Gaddis further testified the subject had 1,345 square feet of living area based on exterior measurements.

Ms. Gaddis also indicated that as of January 1, 2007, the subject may have been considered a "teardown" and more similar to appellant's appraisal comparable sale #4 that sold for \$490,000.

The appellant did not know whether the appraiser used interior or exterior measurements in calculating the size of the subject dwelling.

During the hearing the appellant asserted that he had not received the board of review's evidence and was granted two weeks from the hearing date to submit any rebuttal comments with respect to the board of review comparables. The appellant timely

submitted his rebuttal comments. He asserted that board of comparable #1 was superior to the subject in location and brick construction. He further asserted that board of review comparable #2 was purchased by the owner of a contiguous property giving the purchaser a motive to pay more than the current market value. He was also of the opinion this property had a better location and was in a better grade school district than the subject. The appellant was also of the opinion board of review comparable #4 had a superior location as compared to the subject property. He further stated that the assessment information for the board of review comparables was for the 2008 assessment year not 2007, the assessment year at issue.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The Board initially finds the subject had 1,345 square feet of living area based on the testimony of Ms. Gaddis and the subject's property record card submitted by the board of review containing a schematic drawing of the exterior of the dwelling.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)(1 & 4). The Board finds the comparable sales in this record support a reduction in the subject's assessment.

The Property Tax Appeal Board finds the best evidence of value in this record include comparable sales #2 and #4 contained in the appellant's appraisal and board of review comparable sales #1, #2 and #4. These five comparables were improved with one story dwellings similar to the subject in age and features. These properties ranged in size from 1,060 to 1,497 square feet of living area. The sales occurred from February 2005 to October 2007 for prices ranging from \$465,000 to \$650,000 or from \$370.74 to \$613.21 per square foot of living area. The Board finds, however, that board of review comparable sale #2 appears to be an outlier with a sales price of \$613.21 per square foot of living area, which is approximately \$181 per square foot of living area above the next highest comparable. This may be due in part to the appellant's explanation that he understood board of review comparable #2 was purchased by the owner of a contiguous property giving the purchaser a motive to pay more than the current market value. Eliminating this comparable sale results in a tighter price range from \$370.74 to \$432.16 per square foot of living area, land included. The evidence in the record indicated the subject's assessment reflects a market value of \$630,963, which

equates to a market value of \$469.12 per square foot of living area, including land, which is above the range established by these sales.

Although the appellant argued the subject's location was a detriment to the property's market value, he did not provide any evidence that would allow this Board to quantify the impact on market value, if any, the property's location had.

Based on this analysis the Property Tax Appeal Board finds the subject's assessment is excessive in relation to the property's market value and a reduction 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. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: December 23, 2010

*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.