



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

APPELLANT: Debora Newman  
DOCKET NO.: 11-01508.001-R-2 through 11-01508.002-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Debora Newman, the appellant, by attorney Thomas J. McCracken, Jr., of the Law Offices of Thomas J. McCracken, Jr. & Associates, P.C. in Chicago; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
11-01508.001-R-2	09-01-106-011	300,750	566,020	\$866,770
11-01508.002-R-2	09-01-106-010	127,730	0	\$127,730

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 two parcels one of which is improved with a part one-story and part two-story dwelling of brick construction with 7,042 square feet of living area. The dwelling was constructed in 2004. Features of the property

include a full basement that is 90% finished, central air conditioning, five fireplaces, an attached two-car garage, a detached three-car garage, an in-ground swimming pool and a pool house. The subject has a combined garage area of 1,380 square feet. The property has a total land area of 75,210 square feet or 1.73 acres and is located in Hinsdale, Downers Grove Township, DuPage County.

Appearing before the Property Tax Appeal Board on behalf of the appellant was attorney Thomas J. McCracken, Jr., arguing overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Joseph V. Parker estimating the subject property had a market value of \$3,000,000 as of January 1, 2011. Parker testified he is a Certified General Appraiser licensed in the State of Illinois.

In appraising the subject property Parker testified that there is a small pool house located on the subject property that he did not mention in the summary appraisal. He also testified he observed the detached garage on the subject property and agreed the garage has a small second story living area. The appraiser testified the garage was built in 1964 according to the assessor's records. Parker testified he did not make reference to the small living area above the garage in the narrative. The witness testified, however, he accounted for those characteristics in arriving at his conclusion.

In estimating the market value of the subject property the appraiser developed the sales comparison approach using five comparable sales located in Oak Brook and Hinsdale. The comparables were described as being improved with 2-story or 2.5-story dwellings that ranged in size from 5,482 to 9,684 square feet of living area and in age from four to thirteen years old. Each comparable had a full finished basement, central air conditioning and a three-car or a four-car garage. Comparable #1 had a 1.20 acre site and the remaining comparables had sites ranging in size from .44 to .54 of an acre. The sales occurred from August 2010 to August 2011 for prices ranging from \$2,000,000 to \$3,000,000 or from \$309.79 to \$447.92 per square foot of living area, including land. After making adjustments to the comparables for differences in land area and features the appraiser estimated the comparables had adjusted prices ranging from \$2,494,300 to \$3,406,700. Based on these sales the appraiser was of the opinion that the subject property had a market value of \$3,000,000 as of January 1, 2011.

In explaining his adjustments Parker testified that the differences in site size were adjusted at \$350,000 per acre. He explained that he was not contending that this is the underlying land value but the incremental value for surplus land at the site. The appraiser testified that the reference in the appraisal to an adjustment of \$300,000 per acre was a typo.

Under cross-examination Parker testified there was no sketch in the appraisal because he used the assessor's size which was verified at the time of inspection. Parker testified the \$350,000 land adjustment was based on an analysis of the market data, which is not in the appraisal because it is a summary report. He testified that the data used to make the adjustments in the appraisal were not in the report because it is a summary appraisal rather than a self-contained report.

The appraiser testified the \$30,000 pool adjustment included the pool, pool house and the area around the pool which included the 2,500 square feet of decking. He testified this amount is the contributory value of these features.

The appellant's appraiser also testified the 400 square feet of living area above the 50 year-old garage is an area that the market does not demand and little value is given to this area. Parker testified there was no occupant in this area at the time he did his inspection.

With respect to his adjustments, the appraiser testified that there is a large adjustment given for the lot size.

The appraiser also testified the subject has a 4,591 square foot basement that is 90% finished. He also explained the cost approach was not developed because of age even though the home was only seven years old. Parker testified to develop the cost approach you have to determine an appropriate depreciation from proper market data. He did not think the age life method would be accurate. He further testified the comparables were physically inspected from the street.

The witness explained his comparable sale #1 was located in Oak Brook, which is a comparable neighborhood. He explained he needed the sale to bracket the size and this was also the closest he could find in lot size.

The appraiser also explained the additional land at the subject property was considered surplus land, which is land that is not necessary or not what the market requires for the improvements.

He also explained the adjustments to the comparables were market derived and not cost based.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,198,160. The subject's assessment reflects a market value of \$3,614,359 or \$513.26 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 of Downers Grove Township, Joni Gaddis. Gaddis testified the majority of the subject dwelling is a one-story home. She also testified the subject has an 828 square foot detached garage constructed in 1964 with an apartment on the second floor. She further testified the subject property has a 1,680 square foot in-ground swimming pool surrounded by 2,125 square feet of brick pavement and a 312 square foot pool house.

In rebuttal the board of review submitted a narrative statement prepared by Gaddis critiquing the sales contained in the appellant's appraisal.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales identified by the Downers Grove Township Assessor's Office. Assessor comparable sales #2 and #3 are the same properties as appellant's appraisal comparable sales #3 and #4, respectively. Assessor comparable sales #1 through #4 were improved with one part two-story and part one-story dwelling and three part one-story, part 2-story and part 3-story dwellings that ranged in size from 5,908 to 7,339 square feet of living area. Each comparable had a basement with finished living area, central air conditioning, 3 to 5 fireplaces and garages ranging in size from 653 to 1,000 square feet of building area. These properties had sites ranging in size from 19,200 to 31,700 square feet or from approximately .44 to .73 acres. The sales occurred from February 2009 to March 2011 for prices ranging from \$2,000,000 to \$2,950,000 or from \$335.68 to \$447.72 per square foot of living area, including land.

Assessor comparable sales #5 and #6 were described as land sales. These properties sold in March 2010 and June 2011 for prices of \$1,820,000 and \$1,250,000 or for \$60.32 and \$50.73 per square foot of land area, respectively.

**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. The Board finds the appraiser's testimony with respect to his selection of the comparables and the adjustments made for differences from the subject were credible. The Board finds of the four improved comparables submitted by the board of review, two were used in the appellant's appraisal, which gives credence to the appraiser's estimate of value. The Board also finds board of review sale #1 sold in February 2009, almost two years prior to the assessment date at issue and is to be given little weight. The remaining sale submitted by the board of review sold for a unit price of \$423.15 per square foot of living area including land, which tends to support the appraiser's conclusion of value of \$3,000,000 or \$427.11 per square foot of living area, including land. Based on this record the Board finds the subject property had a market value of \$3,000,000 as of January 1, 2011. Since market value has been established the 2010 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.



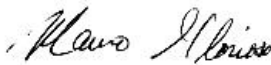
Chairman



Member



Member



Member



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



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.