



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

APPELLANT: Jeffery Coyner  
DOCKET NO.: 11-02888.001-R-2  
PARCEL NO.: 09-12-211-009

The parties of record before the Property Tax Appeal Board are Jeffery Coyner, the appellant, by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett; 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:** \$244,670  
**IMPR.:** \$975,550  
**TOTAL:** \$1,220,220

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, part one-story and part three-story dwelling of frame construction with 7,719 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full finished basement, central air conditioning, five fireplaces and an attached garage

containing 629 square feet of building area. Other features include a 482 square foot detached garage with living area above and a half bath; an outdoor kitchen and an outdoor fireplace. The property has approximately 25,942 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property prepared by Jacob Bartlett, a State of Illinois Certified Residential Real Estate Appraiser. The appraiser was not present at the hearing. Using the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$3,200,000 as of January 1, 2011.

Under the sales comparison approach the appraiser utilized six comparable sales located in Hinsdale, approximately .06-of a mile to .48-of a mile from the subject property. The comparables were described as being improved with a two-story or two and one-half story or a three-story dwelling that ranged in size from 4,868 to 7,011 square feet of living area. The dwellings were of brick, brick and stone, stone or stucco exterior construction that were built from 1995 to 2006. Each comparable has a finished basement, central air conditioning 3 or 4 fireplaces and a three or four-car garage. One comparable has an outdoor kitchen. Three comparables have an in-ground pool. The comparables sold from June 2009 to January 2011 for prices ranging from \$2,300,000 to \$2,975,000 or from \$351.95 to \$585.46 per square foot of living area, land included. After making adjustments for differences from the subject property, the appraiser concluded the comparables had adjusted prices ranging from \$2,771,500 to \$3,385,500. Using this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$3,200,000.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The appellant's attorney called no witnesses.

At the hearing the board of review objected to the appraisal report and value conclusion contending the appraiser was not present at the hearing to be cross-examined. The Board reserved ruling on the objection.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,240,900. The subject's assessment reflects a market value of

\$3,743,288 or \$484.94 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.

Representing the board of review was member Charles Van Slyke. Van Slyke called Downers Grove Chief Deputy Assessor Joni Gaddis as a witness.

In support of the overvaluation argument, the board of review submitted a narrative report detailing both parties' comparables which was prepared by Gaddis. Comparable #4 used by the board of review was also utilized by the appellant's appraiser as comparable #2. Comparable #6 is a vacant land sale. Comparables #1 through #5 are described as being improved with part two-story, part one-story and part three-story or part two-story, part three-story and part one-story dwellings that ranged in size from 5,884 to 8,210 square feet of living area. The dwellings were of brick construction and were built from 2003 to 2009. The comparables have a full or partial basement with finished area' central air conditioning, four to ten fireplaces and garages ranging from 798 to 910 square feet of building area. Two comparables have an in-ground pool. Comparable #1 through #5 sold from February 2009 to December 2010 for prices ranging from \$2,975,000 to \$5,350,000 or from \$450.96 to \$708.52 per square foot of living area, land included.

Gaddis testified that comparables #1, #2 and #3 are the most similar in dwelling size to the subject. Gaddis testified in reviewing the property record card an error was made in the building calculation for the amount of living area above the detached garage. Gaddis respectfully requested that the Property Tax Appeal Board correct the building assessed value from its current assessment of \$996,230 to \$975,500 or an assessed value per square foot from \$129 to \$126, rounded. The corrected total assessment would be \$1,220,220 with a market value of \$3,661,206 or \$474 per square foot, rounded. Van Slyke agreed with Gaddis' recommendation.

Under cross-examination Gaddis testified that there were no frame homes in that size range that had recently sold. Gaddis agreed that it does make a difference in the assessment of frame homes verses brick homes and in the narrative the adjusted price per square foot price would have been at \$447.33 for comparable #1, \$466.52 for comparable #2 and \$476.98 for comparable #3. Gaddis testified that comparable #5 is 1,184 square feet smaller than the subject and they did not adjust for size.

**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. However, the evidence in the report supports a reduction in the subject's assessment.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$3,200,000 as of January 1, 2011. The board of review objected to the appraisal report contending the appraiser was not present to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provided direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1<sup>st</sup> Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value. However, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

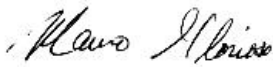
The Board finds the record contains ten improved comparables submitted by the parties in support of their respective positions. The Board gave no weight to board of review comparable #6 based on this comparable being comprised of vacant land when the subject is an improved property. The Board also gave less weight to the appellant's comparable #5 and #6 along with board of review's comparable #2 and #3. These comparables sold from February 2009 to July 2009, which is less indicative of fair market value as of the subject's January 1, 2011 assessment date. The Board gave less weight to appellant's comparable #1 and #4 along with board of review comparable #5 based on their considerably smaller dwelling size when compared to the subject. The Board finds the remaining three comparables are more similar to the subject in location, size, style and features. Due to these similarities the Board gave these three comparables more weight. These similar properties sold from January 2010 to December 2010 for prices ranging from \$2,800,000 to \$4,650,000 or from \$447.79 to \$566.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$3,743,288 or \$484.94 per square foot of living area, including land, which falls within the range established by the most similar comparables in this record. However, the board of review offered to lower the subject's assessment to reflect a market value of \$3,661,206 or \$474.31 per square foot of living area, including land due to an error in the calculation in the amount of living area above the garage. The Board finds the proposal is supported by the most credible market value evidence in this record. Therefore, a reduction in the subject's assessment 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.

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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.