



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

APPELLANT: Kathryn Howell
DOCKET NO.: 11-03255.001-R-2
PARCEL NO.: 09-01-209-019

The parties of record before the Property Tax Appeal Board are Kathryn Howell, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines, 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: \$121,660
IMPR: \$278,300
TOTAL: \$399,960**

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 three-story and part one-story dwelling of brick exterior construction

with approximately 4,277 square feet of living area.¹ The dwelling was constructed in 1997. Features of the home include a full basement with finished area and a bathroom, central air conditioning, three fireplaces and a two-car garage of 636 square feet of building area. Additional features of the dwelling include an elevator. The property has a 12,436 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted both an appraisal estimating the subject property had a market value of \$1,200,000 as of April 25, 2010 and a grid analysis of three comparable sales.

The comparable sales consist of two-story frame or masonry dwellings that are located in the same neighborhood code assigned by the assessor as the subject property. The comparable dwellings were built in 1998 or 2002. The homes range in size from 3,752 to 4,162 square feet of living area and feature basements, central air conditioning and garages ranging in size from 536 to 630 square feet of building area. The comparables sold between November 2010 and July 2011 for prices ranging from \$920,000 to \$1,070,000 or from \$245.20 to \$268.77 per square foot of living area, including land.

In the appraisal report, the appraiser reported that the subject property backs to a parking lot, but "there is only a minimal visual impact, as there is a visual buffer for much of the home, which minimizes the impact from this location." (Appraisal, p. 1)

Using the sales comparison approach to value, the appraiser analyzed four comparable sales and two active listings located within 1.24 of a mile from the subject property. The comparables were described as parcels ranging in size from 9,000 to 19,140 square feet of land area which were improved with four, two-story and two, 2.5-story dwellings which were 3 to 16 years old. The comparable dwellings range in size from 3,593 to 4,881 square feet of living area. Features of the comparables include full basements, each of which has finished area and five

¹ The appellant's appraiser reported a dwelling size of 4,475 square feet of living area supported by a schematic drawing. The appraiser also acknowledged his measurement was 198 square feet larger than recorded in the assessor's records. The board of review submitted a copy of the subject's property record card with a detailed schematic drawing depicting a dwelling size of 4,277 square feet of living area. The Board finds that board of review submitted the better evidence of dwelling size on this record.

of which have a bathroom in the basement, central air conditioning, one to four fireplaces and a two-car or a three-car garage. No mention was made regarding the subject's elevator. Four of the properties sold between July 2009 and March 2010 for prices ranging from \$939,000 to \$1,280,000 or from \$207.38 to \$355.36 per square foot of living area, including land. The two listings had asking prices of \$1,799,000 and \$1,469,000 or \$368.57 and \$342.90 per square foot of living area, including land.

The appraiser made adjustments to the listings for date of sale/time and made adjustments to the comparables for differences in land area, view, age, condition room count, dwelling size, lack of a basement bathroom, fireplace differences and/or garage size differences. The appraiser then arrived at adjusted sales and listing prices for the comparables ranging from \$1,034,000 to \$1,473,500. In the addendum, the appraiser explained that site adjustments were based upon the contributory value of the excess land, not on a dollar per square foot basis. The appraiser also made view adjustments to three of the comparables "for their slightly superior views." The appraiser also justified a condition adjustment to comparable sale #2. Based on this analysis, the appraisal provides an estimated market value under the sales comparison approach of \$1,200,000 or \$280.57 per square foot of living area, including land, given a dwelling size of 4,277 square feet for the subject.

Based on this evidence, the appellant requested a total assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$513,940. The subject's assessment reflects a market value of \$1,550,347 or \$362.48 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, the board of review submitted a memorandum which in part questioned the adjustments made to the comparable sales and listings in the appellant's appraisal report and the comparability of the three sales comparables in the grid analysis. The memorandum outlined issues related to quality of construction, exterior construction, dwelling size, lot size and/or lot size adjustments. As to appraisal listing #6, the memorandum asserted this was a "different style home" with no

further explanation as to what that difference purportedly was. As part of the memorandum, the board of review argued that the subject's estimated market value was accurate "due to the differences in quality construction class, exterior construction, bathrooms, basement finish, etc."

In support of its contention of the correct assessment the board of review submitted information on three improved comparable sales along with one vacant land sale. The improved comparables consist of part two-story, part three-story and part one-story dwellings of brick or frame construction built between 2001 and 2004. The dwellings range in size from 3,924 to 4,634 square feet of living area. Each comparable has a full basement, two of which have finished area. Each home has a garage ranging in size from 473 to 716 square feet of building area. The parcels range in size from 10,890 to 14,136 square feet of land area. These comparables sold between March and December 2010 for prices ranging from \$1,550,000 to \$1,737,500 or from \$340 to \$395 per square foot of living area, including land, rounded.

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

In written rebuttal, counsel for the appellant argued that the data presented by the board of review lacked any adjustments for differences. As to each of the board of review's comparable sales, the appellant contends there is no documentation to support that the sale was an arm's length transaction, that the property had been exposed on the open market prior to the sale and counsel then noted the various differences between the comparables presented by the board of review and the subject property including, age, dwelling size, amount of basement finish and/or garage 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 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 with an estimated market value as of April 25, 2010 of \$1,200,000 or \$280.57 per square foot of living area, including land. This value is further supported by the three comparable sales presented by the appellant that sold for prices ranging from \$920,000 to \$1,070,000 or from \$245.20 to \$268.77 per square foot of living area, including land. The Board has placed reduced weight upon the sales presented by the board of review as each of these comparables is newer than the subject dwelling that was built in 1997. The subject's assessment reflects a market value of \$1,550,347 or \$362.48 per square foot of living area, including land, which is above the appraised value and not supported by the additional sales in the record once differences in age, size and/or other features are considered.

In conclusion, the Board finds the subject property was overvalued and a reduction in the subject's assessment commensurate with the appellant's request 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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting 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 18, 2015

A. Portel

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.