



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

APPELLANT: Paula Riehle  
DOCKET NO.: 12-03336.001-R-1  
PARCEL NO.: 09-07-109-015

The parties of record before the Property Tax Appeal Board are Paula Riehle, 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: \$71,840  
IMPR: \$238,040  
TOTAL: \$309,880**

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 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 two-story, part one-story and part three-story dwelling of frame exterior construction with approximately 5,686 square feet of living

area.<sup>1</sup> The dwelling was constructed in 2010. Features of the home include a finished walkout-style basement, central air conditioning, three fireplaces and an attached four-car garage. The property has a 15,000 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 an appraisal estimating the subject property had a market value of \$930,000 as of January 18, 2012. The report was prepared by John J. Davoren, who utilized two of the three traditional approaches to value in estimating the market value of the fee simple rights in the subject property.

For the cost approach to value, the appraiser estimated a land value of \$200,000 utilizing the site to total value ratios and estimated the replacement cost new of the improvements as \$836,090. The appraiser applied physical depreciation of \$27,842 for a depreciated cost of the improvements of \$808,248. Next the appraiser added the "as-is" value of site improvements of \$25,000 along with adding the land value estimate for a total value under the cost approach of \$1,033,248.

The appraiser also used the sales comparison approach to value and by analyzing three comparable sales and two active listings that ranged from \$765,800 to \$1,279,000. As part of his analysis of the sales and listing data, the appraiser made adjustments for date of sale and/or for differences in lot size, dwelling size, basement size, basement finish and/or other amenities. Based on that adjustment process, the appraiser arrived at adjusted sales prices ranging from \$907,200 to \$1,303,860. Based upon this analysis, the appraiser opined a value for the subject of \$930,000 under the sales comparison approach to value. In reconciling his conclusions for the two approaches to value the appraiser found the sales comparison approach best reflects the attitudes and motivations of buyer's and seller's in today's market place.

Based on this evidence, the appellant requested an 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 \$346,540. The subject's assessment reflects a market value of \$1,040,036 or \$182.91 per square foot of living area, land

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<sup>1</sup> There is a dispute between the parties as to the subject's dwelling size which will be further addressed in this decision.

included, based upon a dwelling size of 5,686 square feet 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.

As to the appellant's appraisal, the township assessor contended that the report was prepared for refinance purposes. Moreover, due to the differences in dwelling size according to the assessment records and the appraisal report, the township assessor purportedly issued a request to inspect the dwelling. A copy of the request was said to be attached to the submission, but the Board found no such documentation.

The assessor also contended that in the cost approach to value the appraiser made a land adjustment of \$13.33 per square foot of land area, despite the fact that one vacant land sale in the subject's neighborhood reflected a sale price of \$27.50 per square foot of land area. The assessor also outlined adjustments for quality of construction, fireplace, full bath, half bath and plumbing fixtures based on the assessed values of those features.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales for comparison to the subject, where sale #1 included both an improved parcel and an adjacent vacant parcel. The improved parcels each contain 6,600 square feet of land area. These improved sales occurred in June or December 2010 for prices ranging from \$830,000 to \$939,000 or from \$259 to \$276 per square foot of living area, including land, rounded. The improved comparables range in dwelling size from 3,119 to 3,398 square feet of living area. Features include full or partial basements with finished area, three to five fireplaces and garages. In addition, one vacant land sale of a 12,000 square foot parcel was also presented which occurred in June 2012 with a price of \$330,000 or \$27.50 per square foot of land area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review has submitted raw, unadjusted comparable sales data without supporting documentation. In summary, the submission lacks adjustments for differences from the subject property and/or any relevant factors of comparison. Counsel then addressed two of the three improved comparable sales along with the vacant land sale. For the improved sales, counsel contended one was not listed for sale on the market and the

other sale was only listed for 4 days indicating a limited pool of buyers were exposed to the property. As to the vacant land sale, counsel argued that sale occurred six months after the valuation date at issue.

### Conclusion of Law

With regard to the assessor's inspection request, Section 1910.94 of the rules of the Property Tax Appeal Board are relevant:

a) No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes. [Emphasis added.]

b) Any motion made to invoke this Section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

As set forth above, the assessor made the inspection request, not the board of review. Thus, the request does not comply with Section 1910.94 for purposes of enforcement before the Property Tax Appeal Board. Furthermore, as set forth in subsection (b) a motion must be made to invoke this section and the board of review made no such motion. Thus, the Property Tax Appeal Board gives no weight to the arguments made by the assessor regarding the denial of an inspection request. Furthermore, while the board of review asserted the subject dwelling contains 4,810 square feet of living area which was supported by a handwritten schematic drawing, the appellant's appraiser included a two-page schematic drawing of the subject dwelling depicting a total living area for the subject of 5,686 square feet. In light of the evidentiary submissions in this matter, the Board finds that the dwelling size dispute is not critical to a determination of the correct assessment of the subject property.

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 has given little weight to the board of review's three improved sales as each occurred in 2010, a date which is more remote in time to the assessment date at issue of January 1, 2012 and given the sales and listings in the appellant's appraisal report were more proximate to the assessment date at issue. Furthermore, the Board finds that the singular criticism of the township assessor concerning the value placed on the land adjustments of the comparables is insufficient to detract from the otherwise credible opinion of value developed by the appellant's appraiser. Likewise, the fact that the appraisal was prepared for a refinance transaction is insufficient in light of all the other factors considered in weighing the appraisal report to detract from the final value conclusion.

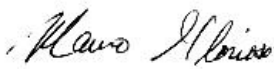
The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$930,000 as of January 18, 2012. The subject's assessment reflects a market value of \$1,040,036, including land, which is above the appraised value. The Board finds the subject property had a market value of \$930,000 as of the assessment date at issue. Since market value has been established the 2012 three year average median level of assessments for DuPage County of 33.32% 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.

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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.