



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

APPELLANT: Jeffrey R. Gustafson  
DOCKET NO.: 12-03400.001-R-1  
PARCEL NO.: 09-01-105-002

The parties of record before the Property Tax Appeal Board are Jeffrey R. Gustafson, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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: \$243,630  
IMPR: \$322,810  
TOTAL: \$566,440**

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 and part one-story dwelling of stucco exterior construction<sup>1</sup> with

<sup>1</sup> The assessing officials describe the dwelling's exterior as brick construction, but the appellant's appraiser and the photographic evidence reflect stucco exterior construction.

approximately 5,489 square feet of living area.<sup>2</sup> The dwelling was constructed in 1995. Features of the home include a full basement with finished area,<sup>3</sup> central air conditioning, three fireplaces and an attached three-car garage. The property has an approximately 45,150 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 \$1,700,000 as of January 1, 2012. 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 \$616,670. The subject's assessment reflects a market value of \$1,850,750 or \$337.17 per square foot of living area, land included, based on a dwelling size of 5,489 square feet and 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.

In response to the appellant's appraisal report, the board of review submitted a memorandum which noted dwelling size adjustments in the appraisal were based on \$85 per square foot, but the cost approach analysis reflected \$180 per square foot along with 2% depreciation. Additionally, lot size adjustments were based on \$12 to \$17 per square foot of land area. As to the three individual sales in the appraisal report, the board of review contended two of the comparables were of inferior quality construction as compared to the subject, one was smaller in living area, one has a smaller basement, and two have smaller lots than the subject property.

In support of its contention of the correct assessment the board of review submitted information on five sales, #1 through #3 are improved comparable properties and #4 and #5 reflect vacant land

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<sup>2</sup> The appellant's appraiser reported 5,489 square feet of living area and supported the conclusion with a detailed schematic drawing. The assessing officials report a dwelling size of 5,386 square feet of living area and provided a handwritten schematic drawing of the subject's footprint. The Board has given more weight to the appraiser's size determination given the greater detail in the schematic. In addition, the Board finds the slight size discrepancy does not prevent a determination of the correct assessment of the subject property.

<sup>3</sup> The assessing officials report an unfinished basement for the subject dwelling whereas the appellant's appraiser reported an 80% finished basement.

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

**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 *meet* this burden of proof and a reduction in the subject's assessment is warranted.

The Board has given reduced weight to board of review comparables #1 and #3 as these dwellings are each newer than the subject dwelling.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$1,700,000 as of January 1, 2012 and which is further supported by board of review comparable sale #2, although this comparable is also slightly newer than the subject dwelling and reflects a sale that occurred nearly one year prior to the assessment date at issue.

The subject's assessment reflects a market value of \$1,850,750 or \$337.17 per square foot of living area, including land, which is above the appraised value of \$1,700,000. The Board finds the subject property had a market value of \$1,700,000 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

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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.