



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

APPELLANT: Jon Gieser
DOCKET NO.: 13-03307.001-R-1
PARCEL NO.: 04-02-204-006

The parties of record before the Property Tax Appeal Board are Jon Gieser, the appellant, by attorneys Joanne Elliott and Melissa Whitley, of Elliott & Associates, P.C. in Des Plaines; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$51,460
IMPR.: \$198,440
TOTAL: \$249,900

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 2013 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 two-story dwelling of brick exterior construction with 6,840 square feet of living area.¹ The dwelling was constructed in 2001. Features of the home include a full look-out style basement, 1,183 square feet of unfinished living area on the second floor, central air conditioning, a fireplace and a three-car garage containing 1,043 square feet of building area. The property has an approximately 108,900 square foot site and is located in West Chicago, Winfield Township, DuPage County.

¹ The appellant's appraiser reported a dwelling size of 6,840 square feet of living area with a schematic drawing of each floor. The assessing officials reported a dwelling size of 7,074 square feet of living area with a single schematic drawing to support the contention. The Board finds the relatively minor size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

Attorney Melissa Whitley appeared before the Property Tax Appeal Board on behalf of the appellant claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal and at hearing called as her sole witness Mark Nast. Nast is employed by Cornerstone Appraisal and is a Certified Residential Real Estate Appraiser licensed in Illinois who prepared the appraisal. Nast was qualified and accepted as an expert witness without objection.

Nast testified that he inspected the interior and exterior of the subject property and as part of preparing the appraisal of the subject. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2013. Nast provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$750,000 as of January 1, 2013.

Under the sales comparison approach to value, the appraiser utilized three suggested sales located in West Chicago or Wayne, which were located from .38 to 5.93 miles from the subject. The dwellings were described as a ranch style dwelling and two, two-story dwellings of brick or brick and cedar exterior construction. The dwellings are from 10 to 51 years old. The subject was described as being in good condition like comparables #1 and #3; comparable #2 was described as being in average condition. Each comparable has a finished basement with two comparables having a walk-out style basement. The comparables have central air conditioning, one to four fireplaces and a three-car or a ten-car garage. Comparable #2 also has a greenhouse, large storage shed, horse barn, pole barn, tennis court, in-ground pool and a small separate guest house. Comparable #3 has an in-ground pool. The dwellings range in size from 4,139 to 5,636 square feet of living area and are situated on lots that range in size from 39,991 to 392,040 square feet of land area. The comparables sold in August 2012 and October 2012 for prices ranging from \$600,000 to \$790,000 or from \$111.92 to \$188.45 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in seller concessions, site size, view, quality of construction, actual age, condition, bathrooms, gross living area, basement/finished area, rooms below grade, garage/carport, porch/patio/deck, fireplace(s), upgrades and/or other features. The adjustments resulted in adjusted sale prices ranging from \$742,900 to \$759,800 or from \$134.81 to \$183.40 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser concluded the subject had an estimated market value under the sales comparison approach of \$750,000.

During cross-examination Nast testified he measured the outside of the subject's dwelling and he does not round to the nearest inch. Nast acknowledged that comparable #2 was his "worst" comparable.

Based on this evidence, the appellant requested an assessment of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$301,230. The subject's assessment reflects a market value of \$904,052 or \$132.17 per square foot of living area, land included, when using the 2013 three

year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

Representing the board of review was member Carl Peterson. The board of review submitted a narrative report which was prepared by Winfield Township Deputy Assessor Peggy Powell. Peterson called Powell as his sole witness. Powell testified that she has the Certified Illinois Assessing Officer (CIAO) designation and is in good standing. Powell stated that she has been employed in the assessment field for approximately 11 years. Powell was qualified and accepted as an expert witness without objection.

Powell testified that when measuring all buildings in their township, they measure the outside of the building and the measurements are rounded to the nearest foot. Powell acknowledged that the approximate 200 square foot difference between the township measurements and the appraiser's measurements was due to rounding.

In written response to the appeal, the board of review contended that comparables #1 and #2 presented on its behalf by the township assessor support the subject's current fair market value of approximately \$903,690 including land. In a letter from the township assessor as part of the submission, the assessor contended that the appraiser's comparable #1 is located in a different township and more importantly it is in a different school district. Appraiser's comparable #2 is a ranch style dwelling, built in 1961 and has a 10 car garage, a tennis court, barns, an in-ground pool and a guest house. This property was bank owned and sold "as is." Appraiser's comparable #3 is in a different township and school district. This property is reported to be 6.1 miles from the subject.

In testimony, and with her submission, Powell detailed the appraiser's comparables and provided two additional sale comparables and two equity comparables along with copies of the applicable property record cards and a location map for all the comparables used by both parties.

The equity comparables will not be addressed further in this decision as the data does not address the appellant's overvaluation contention. The comparable sales are described as two-story dwellings of brick and frame exterior construction built in 1990 or 2009. Each comparable has a basement with one comparable having a fully finished basement. The comparables have central air conditioning, one or two fireplaces and garages that contain 973 or 1,056 square feet of building area. The dwellings contain 5,430 or 5,850 square feet of living area and are situated on lots that contain 109,307 or 102,285 square feet of land area, respectively. The comparables sold in September 2012 and April 2013 for prices of \$890,000 and \$1,100,000 or \$152.14 and \$202.58 per square foot of living area including land, respectively.

Under cross-examination, Powell testified that she has no knowledge of prior sales other than the 2012 sale for comparable #1. Powell testified that her sales were unadjusted. Powell testified that the comparables were located less than 3.70 miles from the subject property.

In written rebuttal, the appellant addressed the comparables submitted by the board of review. The appellant argued that the sales submitted by the board of review were unadjusted. The appellant reported that the board of review only submitted two comparable sales in their evidence.

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 the subject's market value to be the appraisal submitted by the appellant for \$750,000. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$904,052, which is greater than the appraised value. The Board gives little weight to the board of review's unadjusted comparable sales due to their older/newer age and smaller dwelling sizes when compared to the subject. Since market value has been established the 2013 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: January 27, 2017



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.