



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

APPELLANT: Greg Stangle
DOCKET NO.: 15-05796.001-R-1
PARCEL NO.: 09-12-413-004

The parties of record before the Property Tax Appeal Board are Greg Stangle, the appellant, by attorney Melissa Whitley and 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 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: \$137,900
IMPR.: \$364,930
TOTAL: \$502,830

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 2016 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 three-story, part two-story and part one-story dwelling of brick and frame construction with 5,082 square feet of living area. The dwelling was constructed in 1976 with an addition in 2015 and an effective age of 1995. Features of the home include a partial basement with 75% finished area, central air conditioning, four fireplaces and a 667 square foot garage.¹ The property has a 20,063 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through council contending overvaluation as the basis of the appeal. In support of this argument the appellant called as her witness David Barros. Barros is a Certified General Real Estate Appraiser and has his MAI

¹ The subject's descriptive information was derived from the board of review's grid analysis and property record card.

designation. He received his state license in 1999. Barros testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the fee simple interest of the subject property as of January 1, 2015. Barros provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on one of the three traditional approaches to value. The Narrative Residential Appraisal Report conveys an estimated market value of \$1,500,000 as of January 1, 2015.

Under the sales comparison approach to value, Barros utilized sales located in Hinsdale. Barros testified that location was important and found two comparables located on the same street as the subject property. Barros testified that the comparables were part two-story and part one-story dwellings. The dwellings were built from 1973 to 1997. The dwellings range in size from 3,082 to 4,744 square feet of living area and are situated on lots that range in size from 17,751 to 26,577 square feet of land area. The comparables sold from July 2014 to February 2016 for prices ranging from \$665,000 to \$1,425,000 or from \$212.46 to \$300.38 per square foot of living area, land included.

Barros testified that there was an error in the appraiser's adjustment grid on page 42 and the property has seven full bathrooms and two half bathrooms instead of three full bathrooms and two half bathrooms. Barros acknowledged that after making the correction for the number of bathrooms his value conclusion changed to \$1,510,000.

Under cross-examination, Barros testified that the subject property has four bedrooms with seven full bathrooms which seems excessive even after allowing an extra full bathroom for guests.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$577,770. The subject's assessment reflects a market value of \$1,735,045 or \$341.41 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue. Representing the board of review was member Matthew Rasche.

The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. Gaddis testified that she has been in the assessment field for over 30 years. She is a Certified Illinois Assessing Officer. Gaddis testified that the appellant's comparables #1, #3 and #4 are between 1,234 and 2,000 square feet smaller in dwelling size when compared to the subject. Gaddis stated that the subject property is receiving a -15% economic obsolescence allowance for the land and building due to the backyard being adjacent to 55th street which is a busy street. Gaddis acknowledged that the appellant's comparables #1 and #3 are receiving the same allowance.

In support of its contention of the correct assessment the township assessor through the board of review submitted information on three comparable sales located in the subject's neighborhood code as assigned by the township assessor. Gaddis chose comparables that are improved with one, part two-story, part one-story; and two, part two-story, part three-story, and part one-story single-family dwellings that ranged in size from 4,685 to 5,216 square feet of living area. The dwellings were of brick or brick and frame exterior construction built from 1992 to 2004. Each comparable has a full basement with two comparables having 50% finished area, central air

conditioning, two or four fireplaces and a garage ranging in size from 716 to 813 square feet of building area. These properties have sites ranging in size from 14,962 to 23,330 square feet of land area. The comparables sold from August 2013 to February 2015 for prices ranging from \$1,650,000 to \$2,400,000 or from \$352.19 to \$460.12 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Gaddis acknowledged that the board of review comparables are raw sales and have not been adjusted.

In rebuttal, Barros testified that after reviewing the county's comparables, driving past them and looking at the interior photographs on the MLS he stated that they were superior homes, newer in age with a more open concept living. Barros stated that the subject's kitchen had been renovated but still had the old 1976 layout. Barros also testified that the board of review comparables had a superior location by not backing up to 55th street, nor on a dead-end street.

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 testimony and presented by the appellant resulting in an estimated market value of \$1,510,000 as revised by Barros. The Board finds the appellant's appraiser provided testimony regarding the selection of the comparables 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 \$1,735,045, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$1,500,000 as of the assessment date at issue. The Board finds that the board of review's comparable #1 after making an adjustment for its superior location, supports the appraisal. The Board gave less weight to board of review comparable #2 due to its considerably newer age when compared to the subject and comparable #3 based on the sale being dated and occurred in August 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board finds a reduction in the 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: April 21, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Greg Stangle, by attorney:
Joanne Elliott
Elliott & Associates, P.C.
1430 Lee Street
Des Plaines, IL 60018

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187