



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

APPELLANT: Jon Gieser  
DOCKET NO.: 15-06834.001-R-1  
PARCEL NO.: 04-02-204-006

The parties of record before the Property Tax Appeal Board are Jon Gieser, the appellant, by attorney Joanne Elliot 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 ***no change*** 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:** \$50,850  
**IMPR.:** \$250,310  
**TOTAL:** \$301,160

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Illinois Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2015 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 single-family dwelling of brick construction with approximately 6,840 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage. The property has a 108,900 square foot or 2.5-acre site and is located in unincorporated West Chicago, Winfield 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 \$750,000 as of January 1, 2013 and an appraisal estimating the subject property had a market value of \$808,000 as of January 1, 2015. Both appraisals were prepared by Mark E. Nast, an Illinois Certified Residential Real Estate Appraiser. Due to the assessment date at issue, January 1, 2015, the Property Tax Appeal Board will give primary consideration to the most recent

appraisal and little consideration to the appraisal with the effective date of January 1, 2013, as the appraiser relied upon sales that occurred in 2012 for the earlier report, which are less likely to be indicative of market value as of January 1, 2015.

The appellant's appraiser described the subject dwelling as being built in 2004 and further indicated the dwelling's basement was 90% unfinished at the time of the appraisal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparable sales improved with two-story dwellings of brick or brick and cedar exterior construction that range in size from 3,757 to 5,850 square feet of living area. The dwellings were constructed from 1983 to 2003. The comparables were located in Winfield, West Chicago and Wheaton from 1.54 to 3.71 miles from the subject property. Each comparable has a basement with five having finished area, central air conditioning and one to four fireplaces. Five comparables have 3-car garages and one comparable has an 8-car garage. Four comparables have in-ground swimming pools. The comparables have sites ranging in size from 42,940 to 102,284 square feet of land area. These properties sold from April 2013 to December 2014 for prices ranging from \$567,000 to \$890,000 or from \$101.91 to \$171.96 per square foot of living area, including land. The appraiser adjusted the comparables for contract date as well as for differences from the subject in location, land area, view and features to arrive at adjusted prices ranging from \$754,256 to \$816,700. Based on these sales, the appraiser arrived at an estimated market value of \$808,000 as of January 1, 2015. The appellant requested the subject's assessment be reduced to \$269,306 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$301,160. The subject's assessment reflects a market value of \$904,384 or \$132.22 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.

In rebuttal the board of review (BOR) reported that dwelling was constructed in 2001, not 2004 as asserted by the appellant's appraiser. To support this statement the board of review provided a copy of the Certificate of Use and Occupancy (BOR Exhibit #1) for the subject property dated December 13, 2001 and reflecting a final inspection date of October 26, 2001. The board of review contend the age adjustments in the appraisal would need to be recalculated due to the incorrect age for the subject property. The board of review also stated in June 2014 DuPage County issued a building permit for a finished basement and a Certificate of Use and Occupancy (BOR Exhibit #2) was issued on November 19, 2014 for the finished basement. The board of review also noted that the property information printout supplied by the appellant indicates a home improvement exemption started in 2015. The board of review submission indicated the subject property has 2,547 square feet of finished basement area.

In support of the assessment the board of review provided four comparable sales improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 5,010 to 7,792 square feet of living area. The dwellings were constructed from 1968 to 2009. The comparables were located in West Chicago, Wheaton and Winfield with sites ranging in size from 2.35 to 9.93 acres. Each comparable has a basement with two having finished area, central

air conditioning, and one or two fireplaces. These comparables have garages ranging in size from 973 to 2,104 square feet of building area. The sales occurred from September 2012 to January 2016 for prices ranging from \$890,000 to \$1,300,000 or from \$114.86 to \$259.48 per square foot of living area, including land. Board of review comparable #2 was the same property as appellant's appraisal comparable sale #6. The board of review also provided a map depicting the location of all the comparables submitted by the parties with reference to the subject property.

### **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 did not this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the conclusion of value contained in the appellant's appraisal. First, the appraiser reported the dwelling was constructed in 2004 when the home was built in 2001, which would appear to cause errors in the adjustments made to the comparables because of age. Second, the appraiser made significant downward adjustments to five of the comparables because of their finished basement area. The evidence provided by the board of review disclosed, however, in 2014 the subject's basement was finished making the dwelling equivalent if not superior to the comparables negating the need for negative adjustments and/or requiring positive adjustments to the comparables' sales prices. These two factors indicate the appraiser undervalued the subject property. Additionally, the appellant's appraiser made negative time adjustments to comparables sales #1 through #3 which sold from approximately three months to nine months prior to the valuation date, no time adjustment for comparable sale #4 that sold approximately six months prior to the valuation date, and positive adjustments to comparables sales #5 and #6 that sold from approximately 14 months to 24 months prior to the valuation date. The Board finds these time adjustments to be inconsistent, unsupported and detract from the credibility of the report.

The two comparables most similar to the subject property in location were board of review sales #1, #3 and #4 as well as appellant's comparable #5. Comparable #1 sold in September 2015 for a price of \$895,000 or \$114.86 per square foot of living area, including land. The Board finds, however, an upward adjustment would be needed to account for this properties inferior age and lack of finished basement. Comparable #3 sold in September 2012 for a price of \$1,100,000 or \$202.58 per square foot of living area, including land. The Board finds a downward adjustment would be necessary for this dwelling's superior age. Board of review comparable #4 sold in January 2016 for a price of \$1,300,000 or \$259.48 per square foot of living area, including land. The Board finds that an upward adjustment would be justified for age and a downward adjustment for land area would be appropriate. Appellant's comparable #5 sold in December 2013 for a price of \$567,000 or \$101.91 per square foot of living area, including land. Accepting the appraiser's adjustments for this comparable with the exception of the finished basement adjustment, the comparable had an adjusted price of \$826,256. The common comparable submitted by the parties, board of review #2 and appellant's appraiser's #6, sold in April 2013

for a price of \$890,000 or \$152.14 per square foot of living area, including land. Accepting the appraiser's adjustment to this comparable with the exception of the finished basement adjustment, this comparable had an adjusted price of \$868,700. Considering these comparables, the Board finds the subject's assessment reflecting a market value of \$904,384 or \$132.22 per square foot of living area, land included, is well supported and reflective of the property's fair cash value. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.

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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: \_\_\_\_\_

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: May 21, 2019



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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 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

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