



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

APPELLANT: James Nuesslein
DOCKET NO.: 18-05246.001-R-1
PARCEL NO.: 09-12-309-019

The parties of record before the Property Tax Appeal Board are James Nuesslein, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, 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: \$82,870
IMPR.: \$355,820
TOTAL: \$438,690

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 2018 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 three-story dwelling of frame construction with approximately 3,803 square feet of living area. The dwelling was built in 2001 and is approximately 17 years old. Features of the home include a full basement that is approximately 75% finished, central air conditioning, two fireplaces and a two-car detached garage containing 440 square feet of building area. The property has an 8,300 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 \$1,250,000 as of January 1, 2018. The appraisal was prepared by Cindy Gotshall, a Certified Residential Real Estate Appraiser. The appraiser inspected the property on November 20, 2017, noted no deferred maintenance and determined the dwelling had an effective age of 5 years old.

The purpose of the appraisal was to estimate the market value of the subject property and the property rights appraised were the fee simple interest.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales improved with multi-story dwellings that range in size from 3,490 to 4,185 square feet of living area. The dwellings range in age from 13 to 21 years old. Each property has a full basement with finished area, central air conditioning, two or three fireplaces and a two-car or a three-car garage. The comparables have sites ranging in size from 9,053 to 11,190 square feet of land area and are in Hinsdale from .17 to .50 miles from the subject property. The sales occurred from March to July 2017 for prices ranging from \$1,200,000 to \$1,285,000 or from \$286.74 to \$368.19 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$1,156,640 to \$1,310,190. The appraiser arrived at an estimated market value of \$1,250,000 as of the assessment date.

Based on the foregoing evidence, the appellant requested the assessment be reduced to \$438,361 which would reflect a market value of \$1,316,175 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$538,680. The subject's assessment reflects a market value of \$1,618,630 or \$425.62 per square foot of living area, land included, when using the 2018 three year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review noted that three of the comparable sales in the appraisal were located in different neighborhood codes assigned by the assessor than the subject property and two of the comparables were of "lower class," one of which was also a two-story dwelling.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales improved with multi-story dwellings of frame construction that range in size from 3,266 to 4,031 square feet of living area. The homes were built from 2004 to 2008. Each comparable has a finished basement, central air conditioning, a fireplace and a garage ranging in size from 440 to 568 square feet of building area. The comparables have sites ranging in size from 7,788 to 9,990 square feet of land area. Each comparable is located in Hinsdale, within .25 of a mile from the subject and has the same assessment neighborhood code as the subject property. The sales occurred from July 2017 to May 2018 for prices ranging from \$1,550,000 to \$1,950,000 or from \$396.92 to \$515.87 per square foot of living area, including land. Based on the foregoing argument and evidence, the board of review requested the assessment be confirmed.

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 record contains an appraisal submitted by the appellant in which the appraiser used four comparable sales and three sales provided by the board of review. The comparables present varying degrees of similarity to the subject property in location, age, size and/or features. The Board gives less weight to board of review comparable sales #1 and #2 due to differences in size and age, respectively, when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appraised value conclusion along with board of review sale #3. The appellant's appraisal set forth a value conclusion of \$1,250,000 or \$328.69 per square foot of living area, including land, as of the assessment date at issue and board of review sale #3 depicted a July 2017 sale price of \$1,600,000 or \$396.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,618,630 or \$425.62 per square foot of living area, including land, which is above the best market value evidence in the record. Therefore, the Board finds the market value evidence in this record demonstrates that the subject's assessment is excessive and not indicative of fair cash value as of the assessment date. Based on this evidence, the Board finds a reduction in the subject's assessment approximately commensurate with the appellant's request is justified.¹

¹ DuPage County Board of Review rounds all assessments to the nearest ten. Assessment reduction requests before the Property Tax Appeal Board of more than \$100,000 mandate notification to affected taxing districts. In this appeal, the appellant requested a reduction in assessment of \$99,999.

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: February 16, 2021



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

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