



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

APPELLANT: Jeffrey R. Gustafson  
DOCKET NO.: 19-08408.001-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 Sandrick Law Firm, LLC in South Holland, 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:** \$172,030  
**IMPR.:** \$237,050  
**TOTAL:** \$409,080

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 2019 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 exterior construction with 5,386 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a three-car garage containing 1,680 square feet of building area. The property has a 44,624 square foot or 1.0244-acre 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 a 95-page appraisal report prepared by Ibi Cole, a Certified General Real Estate Appraiser. Utilizing the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$1,240,000 as of January 1, 2019. The rights appraised were fee simple and the intended use was to aid in establishing the correct assessed valuation for *ad valorem* taxation purposes (Appraisal, p. 5).

The appraiser described the subject as being in average condition based on an interior and exterior inspection. On page 55 of the appraisal among the photographs are two depictions of "evidence of settlement" and "evidence of substantial settlement," respectively.

In estimating the market value of the subject property, Cole developed the sales comparison approach to value using six comparable sales located in either Hinsdale or Oak Brook and within 1.58-miles from the subject property. The comparables have sites that range in size from 9,000 to 47,916 square feet of land area and are improved with either 1.5-story, 2-story or 3-story dwellings of cedar, cedar and stone, stone and brick or brick and aluminum siding exterior construction. The comparables range in size from 3,660 to 10,275 square feet of living area and were built from 1922 to 2009. Each comparable has a full or partial basement, one of which is an English style and each of which have finished area. Features include central air conditioning and from a two-car to a four-car garage. The comparables sold from June 2018 to November 2019 for prices ranging from \$547,153 to \$1,500,000 or from \$141.12 to \$280.30 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, age, exterior materials, bedroom count, full and half-bath count, basement size and/or garage size which were further detailed in the report on appraisal pages 82 to 84. After adjustments, the appraiser arrived at adjusted prices for the comparables ranging from \$128.76 to \$275.97 per square foot of living area. Given this data, Cole opined a market value for the subject of \$230.00 per square foot of living area, including land, for a final opinion of market value for the subject of \$1,240,000, rounded.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$413,333, which approximately equates to the appraised value of the subject when applying 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 \$498,580. The subject's assessment reflects a market value of \$1,511,306 or \$280.60 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In response to the appellant's appraisal report, the board of review noted that appraisal sales #1 and #6 were each located in York Township. Additionally, the board of review disputed the dwelling size of appraisal sale #2, the lot size of appraisal sale #3 and the appraiser's failure to consider three adjacent parcels making up the total land area of appraisal sale #5.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales, where an eighth comparable was the additional land area of sale #7. None of the comparables are located in the neighborhood code assigned by the assessor for the subject property. The properties are, however, located within 0.95 of a mile from the subject property, but as depicted on a provided map are all south of West Ogden Avenue, whereas the subject and the appraisal comparables are each north of West Ogden Avenue. The comparables have sites that range in size from 11,550 to 38,016 square feet of land area and are improved

with either 2-story or 3-story dwellings of frame, brick or frame and brick exterior construction. The homes range in size from 5,130 to 5,686 square feet of living area. The homes were built from 1994 to 2003. Each comparable has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 600 to 2,358 square feet of building area. Comparable #7 also has a 1,036 square foot sport court. The comparables sold from February to August 2018 for prices ranging from \$1,680,000 to \$1,945,000 or from \$316.00 to \$363.01 per square foot of living area, land included.

Based on this evidence, 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 this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted seven comparable sales for the Board's consideration. The Board has given reduced weight to the comparables presented by the board of review as each property is more distant from the subject property as depicted in the map supplied by the board of review. In contrast, the comparable sales utilized by the appraiser were each in closer proximity to the subject on the north side of West Ogden Avenue. Furthermore, each of the board of review comparable sales reflect sales prices substantially higher than the subject's estimated market value of approximately \$1,511,000 as reflected by its assessment which suggests that these comparable sales are dissimilar when compared to the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appellant's appraiser estimated the subject property had a market value of \$1,240,000 as of January 1, 2019. In estimating the market value of the subject property, the appellant's appraiser utilized the sales comparison approach. The appraiser made adjustments to the comparables, which were located in close proximity to the subject, to account for differences from the subject property. The Board finds the appraiser's conclusion of value appears credible, logical and reasonable in light of the sales within the report. The subject's assessment reflects a market value of \$1,511,306 or \$280.60 per square foot of living area, including land, which is above the appraised value conclusion. After thoroughly considering the evidence presented by both parties, the Board finds the subject property had a market value of \$1,240,000 as of the assessment date at issue. Since market value has been established the 2019 three year average median level of assessments for DuPage County of 32.99% as determined by the Illinois Department of Revenue shall apply.<sup>1</sup> (86 Ill.Admin.Code §1910.50(c)(1)).

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<sup>1</sup> The Board further acknowledges the DuPage County practice of rounding assessments to the nearest tenth.

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: July 19, 2022



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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

AGENCY

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

APPELLANT

Jeffrey R. Gustafson, by attorney:  
William I. Sandrick  
Sandrick Law Firm, LLC  
16475 Van Dam Road  
South Holland, IL 60473

COUNTY

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