



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

APPELLANT: William H. Gust  
DOCKET NO.: 20-07557.001-R-1  
PARCEL NO.: 09-01-409-005

The parties of record before the Property Tax Appeal Board are William H. Gust, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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:** \$81,020  
**IMPR.:** \$289,630  
**TOTAL:** \$370,650

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 2020 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 3-story dwelling of frame exterior construction with 3,697 square feet of living area. The dwelling was constructed in 1998 and is approximately 22 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 441 square foot garage. The property has an 8,100 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 information on four comparable sales located within 0.90 of a mile, with one comparable being in the same neighborhood code as the subject. The comparables have sites ranging in size from 10,800 to 17,685 square feet of land area. The comparables are improved with either 2-story or 3-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,691 to 4,632 square feet of living area that range in age from 14 to 81 years old. Each comparable is reported to have a basement with finished area, central air

conditioning, one or two<sup>1</sup> fireplaces and a garage ranging in size from 484 to 735 square feet of building area. The comparables sold from September 2018 to May 2019 for prices ranging from \$850,000 to \$1,210,000 or from \$214.65 to \$298.02 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$370,650. The subject's assessment reflects a market value of \$1,109,731 or \$300.17 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on four comparable sales located within 0.96 of a mile, and in the same neighborhood code as the subject. The comparables have sites ranging in size from 8,469 to 13,668 square feet of land area. The comparables are improved with either 2-story or 3-story dwellings of brick or frame exterior construction ranging in size from 3,154 to 3,878 square feet of living area. The dwellings were built from 1990 to 1999, with the oldest comparable having an effective year built of 1995. Each comparable has a basement with finished area, one or four fireplaces and a garage ranging in size from 420 to 504 square feet of building area. Three comparables each have central air conditioning. The comparables sold from March to August 2019 for prices ranging from \$1,099,000 to \$1,460,000 or from \$297.51 to \$376.48 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4 due to their dissimilar dwelling size when compared to the subject and/or their sales occurring in 2018, which sold less proximate in time to the January 1, 2020 assessment date given other sales available in the record. The Board has given less weight to the board of review comparable #4 for its lack of central air conditioning when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 along with the board of review comparables #1, #2 and #3. The Board finds these comparables sold proximate in time to the assessment date at issue and are similar to the subject in age, dwelling size and some features. The comparables sold for prices ranging from \$975,000 to \$1,460,000 or

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<sup>1</sup> The Board finds additional details regarding the comparables not reported by the appellant were found in the board of review's evidence.

from \$250.00 to \$376.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,109,731 or \$300.00 per square foot of living area, including land, falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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:

May 16, 2023



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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