



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

APPELLANT: Jeffrey Gustafson
DOCKET NO.: 20-08274.001-R-1
PARCEL NO.: 09-01-105-002

The parties of record before the Property Tax Appeal Board are Jeffrey 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: \$179,290
IMPR.: \$247,050
TOTAL: \$426,340

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 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.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. The Board further takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-08408.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$409,080 based on the evidence submitted by the parties.

Based on this evidence, the appellant requested a reduced total assessment of \$413,333 or a market value of approximately \$1,240,000 or \$230.23 per square foot of living area, including land, when using 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 \$483,760. The subject's assessment reflects a market value of \$1,448,383 or \$268.92 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0422 was applied to non-farm properties in Downers Grove Township.

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 asserted that appraisal sale #1 is smaller than the subject and of an inferior grade.

In support of its contention of the correct assessment for tax year 2020, the board of review submitted information on six comparable sales. None of the comparables are located in the neighborhood code assigned by the assessor for the subject property. The properties are, however, located within 0.82 of a mile from the subject property, but as depicted on a provided map, but for comparables #1 and #6, are located south of West Ogden Avenue, whereas the subject and each of the appraisal comparables are situated north of West Ogden Avenue. The comparables have sites that range in size from 11,466 to 26,384 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 4,467 to 5,482 square feet of living area. The homes were built from 1957 to 2016. Each comparable has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 924 to 1,350 square feet of building area. The comparables sold from August 2018 to September 2020 for prices ranging from \$1,125,000 to \$2,550,000 or from \$251.85 to \$489.16 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 that 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-08408.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$409,080. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0422 was applied in Downers Grove Township

in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$426,340, rounded in accordance with DuPage County assessment practices, which is less than the 2020 assessment of the subject property of \$483,760.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains an appraisal of the subject property and six sales comparables submitted by the parties to support their respective arguments. The Board given reduced weight to the board of review comparables #1 through #4 and #6 as each differs significantly in age when compared to the subject dwelling built in 1995. While board of review comparable #5 is similar to the subject in age and dwelling size, this property is located south of West Ogden Avenue whereas the subject and each of the sales considered in the appraisal report are located north of West Ogden Avenue.

On the market value evidence, the Board find the appraisal of the subject property is the best evidence with an estimated market value as of January 1, 2019 of \$1,240,000. The subject's assessment after reduction reflects a market value of \$1,276,467 or \$237.00 per square foot of living area, land included, which is consistent with the appraisal's adjusted sales prices on a per-square-foot basis. The Board finds on this record that the appellant's appraisal demonstrates the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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: July 19, 2022



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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