



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

APPELLANT: Stephen Carter  
DOCKET NO.: 12-03283.001-R-1  
PARCEL NO.: 09-02-418-007

The parties of record before the Property Tax Appeal Board are Stephen Carter, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$93,420  
**IMPR:** \$292,360  
**TOTAL:** \$385,780

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 2012 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 one-story dwelling of masonry construction with 3,435 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full finished basement, central air conditioning, three fireplaces and an attached two-car garage.

The property has a 9,306 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 three comparable sales. Based on this evidence, the appellant requested a reduction in both the subject's land and improvement assessments for a total assessment of \$297,700 which would reflect a market value of approximately \$893,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$385,780. The subject's assessment reflects a market value of \$1,157,803 or \$337.06 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review noted that only one of the appellant's comparables was located in the same neighborhood code assigned by the assessor as the subject property. Additionally, differences were noted in dwelling size, exterior construction, class and grade between the subject and the appellant's comparables.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales which are all located in the same neighborhood code assigned by the assessor as the subject property. The assessor reported upward adjustments for "grade" to four of the six comparables when compared to the subject.

#### **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 parties submitted a total of nine comparables sales to support their respective positions before the Property Tax

Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 along with board of review comparables #1, #2 and #3 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sales #4, #5 and #6. These four most similar comparables sold between May 2011 and May 2012 for prices ranging from \$990,000 to \$1,315,000 or from \$286 to \$387 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$1,157,803 or \$337.06 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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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: \_\_\_\_\_

C E R T I F I C A T I O N

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: April 24, 2015



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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 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 the subsequent year 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.

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.