



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

APPELLANT: Joseph Kunze
DOCKET NO.: 13-02766.001-R-1
PARCEL NO.: 09-01-409-024

The parties of record before the Property Tax Appeal Board are Joseph Kunze, the appellant, by attorney David Lavin of Robert H. Rosenfeld and 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: \$64,670
IMPR: \$225,860
TOTAL: \$290,530**

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 2013 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 brick construction with 2,983 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 517 square foot garage. The

property has an 8,004 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. The comparables consist of two-story frame or brick and frame dwellings that were 12 to 87 years old with comparable #3 having an effective age of 22 years. The homes range in size from 3,082 to 4,019 square feet of living area and feature basements, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The properties sold between March and December 2012 for prices ranging from \$735,000 to \$835,000 or from \$198 to \$238 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$215,107 which would reflect a market value of approximately \$645,321 or \$216.33 per square foot of living area, including land, which is the average per-square-foot market value of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$290,530. The subject's assessment reflects a market value of \$871,939 or \$292.30 per square foot of living area, land included, when using the 2013 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 submitted a memorandum, a grid analysis of five comparable sales and two pages of location maps depicting both parties' comparables prepared by the township assessor's office. The assessor asserted that the appellant's comparables #1 and #2 were 1.7 and 2.1-miles from the subject property, respectively. The assessor also noted that the actual age of comparable #3, having been built in 1926, makes this comparable much older than the subject dwelling.

In support of the subject's assessment, the board of review through the township assessor presented five comparables that consist of a two-story and four, part two-story and part one-story brick dwellings that were built between 1990 and 1999. The homes range in size from 2,638 to 3,282 square feet of living area. Each comparable has a full basement, one of which has finished area. Three of the comparables have central air conditioning and each has one or two fireplaces and a garage

ranging in size from 420 to 660 square feet of building area. The properties sold between April and July 2013 for prices ranging from \$965,000 to \$1,250,000 or from \$306 to \$428 per square foot of living area, including land, rounded.

As part of the assessor's memorandum, the township assessor explained adjustments to the sales prices of both parties for differences from the subject; the adjustments were reportedly based upon the individual components in the cost approach to value that were used to calculate the original assessments for the subject and the comparables. Those "adjusted" values range from \$208 to \$347 per square foot of living area.

Based on this evidence and argument, 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 parties submitted a total of eight comparable 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 due to difference in dwelling size when compared to the subject dwelling. The Board has also given reduced weight to appellant's comparable #3 due its older date of construction when compared to the subject dwelling. The Board has also given reduced weight to board of review comparable #5 due to its two-story design as compared to the subject's part two-story and part one-story design.

The Board finds the best evidence of market value to be the board of review comparable sales #1 through #4. These four most similar comparables were in close proximity to the subject and had varying degrees of similar in age, size and/or features when compared to the subject. These comparables sold between April and July 2013 for prices ranging from \$965,000 to \$1,250,000 or

from \$306 to \$428 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$871,939 or \$292.30 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: November 20, 2015

A. Proctor

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.