



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

APPELLANT: Kim Morris
DOCKET NO.: 13-02767.001-R-1
PARCEL NO.: 09-01-317-001

The parties of record before the Property Tax Appeal Board are Kim Morris, 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: \$119,190
IMPR: \$163,300
TOTAL: \$282,490**

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 a part one-story dwelling of frame and brick construction with 3,427 square feet of living area. The dwelling was constructed in 1953 with additions in 1989 and 2002. Features of the home include a partial basement, central air conditioning, two fireplaces and a 420 square foot garage. The property has a

13,200 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, one of which is located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame or brick and frame dwellings that were 25 to 55 years old. The dwellings range in size from 3,095 to 3,921 square feet of living area and feature basements, two of which have finished areas, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The properties sold in April and December 2012 for prices ranging from \$780,000 to \$835,000 or from \$213 to \$253 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$273,398 which would reflect a market value of approximately \$820,194 or \$239.33 per square foot of living area which is the average per-square-foot sales price 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 \$282,490. The subject's assessment reflects a market value of \$847,809 or \$247.39 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 a location map depicting both parties' comparables prepared by the township assessor's office. The assessor asserted that the appellant's comparables #1 and #2 require adjustments for location.

In support of the subject's assessment, the board of review through the township assessor presented five comparables where board of review comparable #3 is the same property as appellant's comparable #3. The comparables consist of a part two-story, part-three story and part one-story dwelling and four, part two-story and part one-story dwellings of frame, brick or brick and frame construction that were built between 1922 and 1989; three of the comparables had one or more updates in 1971, 2000, 2001 and 2003. The homes range in size from 3,003 to 3,778 square feet of living area. Each comparable has

a full or partial basement, three of which have finished areas. Three of the comparables have central air conditioning and each has one or three fireplaces and a garage ranging in size from 420 to 598 square feet of building area. The properties sold between April and December 2012 for prices ranging from \$785,000 to \$1,490,000 or from \$253 to \$394 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 \$218 to \$274 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 seven 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 as these properties are located less proximate to the subject property. The Board has also given reduced weight to board of review comparables #4 and #5 due to differences in age, size and/or design when compared to the subject property.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 through #3, where there is one common property between the parties. These three most similar comparables bracket the subject in dwelling size and sold between April and December 2012 for prices ranging from \$785,000 to \$1,200,000 or from \$253

to \$342 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$847,809 or \$247.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value. Moreover, the subject dwelling is older in terms of original date of construction than any of these three comparables and has an estimated market value on a per-square-foot basis that is lower than the three most similar comparables on 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.

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.