



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

APPELLANT: Paul & Mary Kelly  
DOCKET NO.: 13-02862.001-R-1  
PARCEL NO.: 09-13-106-029

The parties of record before the Property Tax Appeal Board are Paul and Mary Kelly, the appellants, 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:** \$179,700  
**IMPR.:** \$166,740  
**TOTAL:** \$346,440

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a part 2-story and part 1-story single family dwelling of brick exterior construction with 4,064 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement, central air conditioning, one fireplace and a two-car attached garage and a two-car detached garage with a combined garage area of 1,548 square feet. The property has a 37,654 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story dwellings of

frame or brick and frame construction that range in size from 3,972 to 4,704 square feet of living area. The dwellings were constructed from 1983 to 1995. The appellants described each comparable as having a finished basement, central air conditioning, two or three fireplaces and a two-car or a three-car garage. On the grid analysis the appellants indicated the subject had a finished basement and three fireplaces. The comparables sold from March 2012 to November 2012 for prices ranging from \$785,000 to \$995,000 or from \$198 to \$212 per square foot of living area, land included, rounded. The appellants indicated the average sales price for the comparables was \$210.33 per square foot and requested the subject's assessment be reduced to \$284,931 to reflect the average sales price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$346,440. The subject's assessment reflects a market value of \$1,039,736 or \$255.84 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 rebuttal the board of review submitted a statement asserting that each of the appellants' comparables had a slightly less desirable location. The board of review further noted that appellants' comparable #2 had a larger lot than the subject while comparables #1 and #3 had smaller lots than the subject property.

In support of its contention of the correct assessment the board of review provided information on three comparable sales improved with part two-story and part one-story dwellings of brick or frame and brick construction that ranged in size from 3,996 to 4,352 square feet of living area. The dwellings were constructed from 1994 to 1999. Each comparable was described as having a full unfinished basement, two comparables had central air conditioning, the comparables had 1 or 3 fireplaces and each had a garage ranging in size from 674 to 716 square feet of building area. Their lots ranged in size from 14,664 to 21,505 square feet of land area. The sales occurred from October 2012 to June 2013 for prices ranging from \$1,070,000 to \$1,399,000 or from \$250 to \$350 per square foot of living area, rounded.

The board of review submitted copies of the property record cards associated with the comparables submitted by the parties and a map depicting the location of the comparables relative to the subject property. The board of review requested confirmation of the assessment.

#### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 and the comparables submitted by the board of review. These comparables were most similar to the subject in age and were relatively similar to the subject in features with the exception each had a smaller garage area. These five comparables sold for prices ranging from \$211.52 to \$350.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$255.84 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellants' sale #3 as it was 12 years older than the subject dwelling. 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



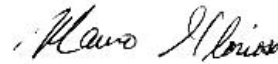
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DISSENTING: \_\_\_\_\_

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: January 22, 2016



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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.