



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

APPELLANT: Judy Mulvenna  
DOCKET NO.: 13-03238.001-R-1  
PARCEL NO.: 09-12-312-016

The parties of record before the Property Tax Appeal Board are Judy Mulvenna, the appellant, by attorney Rishi Vohra of the Vohra Law Firm, P.C. 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:** \$97,750  
**IMPR.:** \$339,060  
**TOTAL:** \$436,810

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 is improved with a part two-story, part three-story and part one-story single family dwelling of brick exterior construction with 3,505 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement with finished living area, central air conditioning, three fireplaces and an attached garage with 534

square feet of building area.<sup>1</sup> The property has a 9,776 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends both assessment inequity with respect to the improvement assessment and overvaluation based on comparable sales as the bases of the appeal. In support of this argument the appellant submitted information on five comparables. Three of the comparables are improved with part two-story and part one-story dwellings and a two are improved with part two-story, part three-story and part one-story dwellings of frame or brick construction that ranged in size from 2,940 to 3,732 square feet of living area. The dwellings were constructed from 2000 to 2006. The appellant described each comparable as having a finished basement, central air conditioning and a garage ranging in size from 380 to 792 square feet of building area. The board of review provided copies of the property record cards and a grid analysis of the appellant's comparables disclosing they had from 1 to 3 fireplaces. Each comparable had a different assessment neighborhood code than the subject property. These properties had improvement assessments that ranged from \$161,790 to \$233,120 or from \$47.21 to \$79.29 per square foot of living area. The comparables sold from May 2012 to September 2012 for prices ranging from \$775,000 to \$1,130,000 or from \$228.03 to \$314.63 per square foot of living area including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$308,000 and the total assessment be reduced to \$405,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$436,810. The subject's assessment reflects a market value of \$1,310,954 or \$374.02 per square foot of living area, including land, using the 2013 three year average median level of assessments for DuPage County of 33.32%. The subject property has an improvement assessment of \$339,060 or \$96.74 per square foot of living area.

The board of review submitted a written narrative asserting that each of the appellant's comparables is located outside the subject's neighborhood. It further stated that after adjustments to the appellant's comparables the adjusted improvement assessments would range from \$82 to \$102 per square foot, rounded. It also contends the adjusted sales prices for

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<sup>1</sup> The appellant indicated on the appeal form that the dwelling had a finished basement and central air conditioning.

the appellant's comparables would range from \$340 to \$409 per square foot of building area, rounded.

In support of its contention of the correct assessment the board of review submitted information on six comparables. The comparables were improved with part two-story, part three-story and part one-story dwellings of brick, frame or brick and frame construction that ranged in size from 3,193 to 3,892 square feet of living area. The dwellings were constructed from 1998 to 2007. Each comparable has a full basement with four being finished, central air conditioning, from two to five fireplaces and garages ranging in size from 420 to 651 square feet of building area. The comparables had the same neighborhood code as the subject property. The comparables had improvement assessments ranging from \$301,670 to \$390,050 or from \$94.48 to \$101.13 per square foot of living area. Comparables #4, #5 and #6 sold from January 2012 to December 2012 for prices ranging from \$1,435,000 to \$1,850,000 or from \$397.73 to \$475.33 per square foot of living area, including land.

The board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The taxpayer contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties were more similar to the subject in location than were the comparables submitted by the appellant. The board of review comparables were also similar to the subject in style, age and features. The board of review comparables had improvement assessments that ranged from \$94.48 to \$101.13 per square foot of living area. The subject's improvement assessment of \$96.74

per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

As an alternative argument the appellant contends overvaluation based on comparable sales. 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 on this basis.

The Board finds the best evidence of market value to be the three comparable sales provided by the board of review which were most similar to the subject in location and also similar to the subject in style, age and features. These most similar comparables sold for prices ranging from \$1,435,000 to \$1,850,000 or from \$397.73 to \$475.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,310,954 or \$374.02 per square foot of living area, including land, which is below 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 based on overvaluation.

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

*[Handwritten Signature]*

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Member

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Acting Member

*[Handwritten Signature]*

\_\_\_\_\_  
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: February 19, 2016

*[Handwritten Signature]*

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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.