



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

APPELLANT: Patrick Henry  
DOCKET NO.: 14-02916.001-R-1  
PARCEL NO.: 09-12-308-011

The parties of record before the Property Tax Appeal Board are Patrick Henry, the appellant, by attorney Nicholas T. McIntyre, of Worssek & Vihon, in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$76,720  
**IMPR.:** \$316,200  
**TOTAL:** \$392,920

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 2014 tax year.<sup>1</sup> 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, part three-story and part one-story dwelling of frame exterior construction with 3,305 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement with finished area,<sup>2</sup> central air conditioning, two fireplaces and a 483 square foot garage. The property has a 9,562 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

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<sup>1</sup> Appellant's counsel submitted a cover letter with the appeal referencing a final 2014 tax year decision issued by the DuPage County Board of Review dated March 16, 2015. However, the decision attached to the appeal was dated March 14, 2014 and concerned tax year 2013. In response to the appeal, the board of review reported that the appellant did appeal and a decision was postmarked March 16, 2015. Therefore, the record indicates that jurisdiction is proper.

<sup>2</sup> The appellant's appraiser who performed an inspection of the subject property reported the basement was 95% finished whereas the assessing officials report the basement is unfinished in their records.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted use appraisal report prepared for a property tax appeal estimating the subject property in fee simple had a market value of \$885,000 as of January 1, 2013. The appraiser solely utilized the sales comparison approach to value.

The appraiser analyzed sales of three comparables located within 0.86 of a mile from the subject property. The comparables consist of two-story or 2.5-story dwellings of brick, stucco or brick and frame exterior construction which were from 13 to 29 years old. The comparables range in size from 2,750 to 3,921 square feet of living area and feature full basements with finished area, central air conditioning, two fireplaces and a two-car or a three-car garage. The comparables sold between April 2011 and December 2012 for prices ranging from \$835,000 to \$849,000 or from \$212.96 to \$305.45 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences from the subject in site (land area), exterior construction, age, dwelling size, garage size and/or number of fireplaces. From this process, the appraiser arrived at adjusted sales prices for the comparables ranging from \$816,200 to \$889,750.

Based on the foregoing evidence, the appellant requested a total assessment reflective of the appraised value of \$885,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$392,920. The subject's assessment reflects a market value of \$1,178,878 or \$356.70 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Downers Grove Township Assessor's Office. The assessor reported that the subject dwelling is recorded as having an unfinished basement. As to the comparable properties presented within the appraisal report, the assessor contended that each is inferior in construction and in different locations from the subject property with no adjustments for either of these differences. Moreover, the assessor contends that differences in land area were made at \$1.65 per square foot of land area whereas the assessor reported a land sale from May 2012 reflected a price of \$78.00 per square foot of land area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the subject's neighborhood code as assigned by the assessor with sales that occurred closer in time to the assessment date at issue. The comparable parcels range in size from 7,788 to 11,781 square feet of land area and are improved with multi-story dwellings of frame exterior construction which were built between 1993 and 2005. The comparables range in size from 3,266 to 3,713 square feet of living area and feature full basements, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 641 square feet of building area. The comparables sold between August 2013 and November 2013 for prices ranging from \$1,385,000 to \$1,850,000 or from \$373.72 to \$498.25 per square foot of living area, including land.

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 Property Tax Appeal Board has given little weight to the value conclusion of the appellant's appraisal report and the sales contained within the report as each sale occurred distant to the assessment date at issue of January 1, 2014 which would indicate that the sales and the appraiser's final value conclusion are less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be the board of review comparable sales which have varying degrees of similarity to the subject dwelling in age, size and/or features, but each of which is located in the subject's neighborhood and occurred in close proximity to the assessment date of January 1, 2014. The board of review comparable sales sold between August 2013 and November 2013 for prices ranging from \$1,385,000 to \$1,850,000 or from \$373.72 to \$498.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,178,878 or \$356.70 per square foot of living area, including land, which is below the range established by the best comparable sales in the record as presented by the board of review which appears to be logical given the subject's age, size and features. 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



Member



Member



Member



Acting Member

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

CERTIFICATION

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: August 19, 2016



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.