



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

APPELLANT: Todd Martin  
DOCKET NO.: 14-03234.001-R-1  
PARCEL NO.: 09-01-300-032

The parties of record before the Property Tax Appeal Board are Todd Martin, the appellant, by attorney Nora Doherty, of Steven B. Pearlman & Associates 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:** \$ 92,290  
**IMPR.:** \$ 350,260  
**TOTAL:** \$ 442,550

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. 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 dwelling of stone and stucco exterior construction with 4,503 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement that is finished with a recreation room, central air conditioning, four fireplaces and a three-car attached garage with 724 square feet of building area. The property has an 11,154 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 an appraisal

estimating the subject property had a market value of \$1,150,000 as of January 1, 2013. The appraisal was prepared by Joseph Parker, a Certified General Real Estate Appraiser.

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using four comparable sales improve with what were described as traditional style dwellings of stone and stucco, brick and stone or brick construction that ranged in size from 3,526 to 4,531 square feet of living area. The dwellings ranged in age from 6 to 25 years old. Each comparable had a full basement with three being partially finished; central air conditioning; 1, 4 or 5 fireplaces; and a two-car or a three-car garage. The comparables sold from May 2012 to June 2013 for prices ranging from \$998,000 to \$1,260,000 or from \$220.26 to \$287.86 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$1,007,395 to \$1,236,800. Using these sales the appraiser arrived at an estimated market value of \$1,150,000.

The appraiser explained that the assessor's website was used to obtain the gross living area for the comparables; however, the appraiser asserted with respect to comparable sale #1 the assessor appears not to have included the third floor area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$383,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$442,550. The subject's assessment reflects a market value of \$1,327,783 or \$294.86 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 support of its contention of the correct assessment the board of review submitted a grid analysis using three comparable sales improved with part 2-story, part 3-story and part 1-story dwellings of frame or brick construction that ranged in size from 4,432 to 4,775 square feet of living area. The dwellings were constructed in 2001 and 2012. Each comparable had a full basement with finished area; central air conditioning; two, three or three fireplaces; and garages ranging in size from 609 to 748 square feet of building area. The comparables sold from April 2013 to May 2014 for prices ranging from \$1,760,000 to \$2,400,000 or from \$379.80 to \$541.52 per square foot of living area, including land.

The board of review submission included a narrative in which it discussed comparables contained in the appellant's appraisal. It asserted that appraisal comparable #1 was 1,326 square feet smaller than the subject property; the board of review submitted a copy of the comparable's property record card to document this

statement. It also noted that appellant's appraisal comparable #2 was 977 square feet smaller than the subject dwelling and that appraisal comparable #4 was 17 years older than the subject dwellings.

Based on this evidence 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 record contains an appraisal submitted by the appellant based on the sales comparison approach using four comparable sales and three improved comparable sales submitted by the board of review. The Board gave less weight to the conclusion of value contained in the appraisal as the effective date was one year prior to the assessment date at issue, nevertheless, the Board will consider the sales contained in the report. The Board finds the best evidence of market value to be appellant's appraisal comparable sale #3 and the comparable sales submitted by the board of review. These comparables were improved with dwellings relatively similar to the subject property in style, size and features, however, board of review sales #1 and #2 were newer than the subject dwelling. These properties sold from April 2013 to May 2014 for prices ranging from \$1,260,000 to \$2,400,000 or from \$282.89 to \$541.52 per square foot of living area, including land. The two comparables most similar to the subject in age were appellant's appraisal comparable #3 and board of review sale #3, which had unit prices of \$282.89 and \$379.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,327,783 or \$294.86 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Less weight was given appellant's appraisal sale #1 as there was a dispute with respect to the size of the dwelling and the evidence provided by the board of review better supports the conclusion this dwelling had 3,177 square feet of living area, significantly smaller than the subject dwelling. Less weight was given appellant's appraisal sale #2 due to differences from the subject in size. Less weight was given appellant's appraisal comparable sale #4 due to differences from the subject in age. 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.

*Mario Alvares*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.