



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

APPELLANT: Mark & Laurie Thomson  
DOCKET NO.: 15-04937.001-R-1  
PARCEL NO.: 09-11-234-006

The parties of record before the Property Tax Appeal Board are Mark & Laurie Thomson, the appellants, by attorney George J. Relias, of Relias & Tsonis, LLC 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:** \$77,490  
**IMPR.:** \$269,200  
**TOTAL:** \$346,690

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 2015 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 and part one-story single-family dwelling of frame and masonry construction containing 3,303 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement, central air conditioning, two fireplaces and a 518 square foot garage. The property has a 9,375 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' 2015 tax year assessment appeal is based on unequal treatment in the assessment process concerning the subject's improvement assessment. In support of this argument, the appellants presented evidence of assessment data on four comparable properties located in the "same neighborhood" as the subject property. The comparables suggested by the appellants consist of part two-story and part one-story dwellings that were 13 to 21 years old. The

comparables range in size from 3,020 to 3,279 square feet of living area. Features include full or partial basements and garages. The appellants did not report data concerning air conditioning or fireplace(s). The comparables have improvement assessments ranging from \$206,520 to \$240,130 or from \$66.35 to \$73.43 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$228,342 or \$69.13 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$346,690. The subject property has an improvement assessment of \$269,200 or \$81.50 per square foot of living area.

In response to the appellants' comparables, the board of review through the township assessor reported that appellants' comparables #1, #2 and #3 have downward adjustments of 20% for their locations on 55<sup>th</sup> Street or Route 83. Appellants' comparable #4 has a 5% downward adjustment for interior condition.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story and part one-story dwellings that were 19 to 23 years old. The comparables range in size from 3,148 to 3,283 square feet of living area. Features include full or partial basements, central air conditioning, one to three fireplaces and a garage ranging in size from 452 to 598 square feet of building area. The comparables have improvement assessments ranging from \$263,280 to \$276,840 or from \$82.65 to \$84.33 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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

The parties submitted a total of eight equity comparables with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The comparables had improvement assessments that ranged from \$66.35 to \$84.33 per square foot of living area. The subject's improvement assessment of \$81.50 per square foot of living area falls within the range established by the comparables in this record and appears to be justified when giving due consideration to differences in age, size and/or features. Based on this record the Board finds the appellants 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.

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



Acting 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: \_\_\_\_\_

May 19, 2017



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.