



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

APPELLANT: Sarah Martinath  
DOCKET NO.: 15-05897.001-R-1  
PARCEL NO.: 09-13-208-052

The parties of record before the Property Tax Appeal Board are Sarah Martinath, the appellant; 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:** \$119,890  
**IMPR.:** \$195,540  
**TOTAL:** \$315,430

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 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 consists of a part two-story and part one-story dwelling of frame and brick construction with 3,588 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial finished basement, central air conditioning, two fireplaces and an attached two-car garage with 483 square feet of building area. The property has a 23,254 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 information on eight comparable properties of which six had sold and one was a listing. The comparables were improved with part two-story and part one-story dwellings that ranged in size from 3,033 to 4,463 square feet of living area. The dwellings were constructed from 1982 to 1991. The appellant indicated that seven of the comparables had basements with finished area, seven had central air conditioning, the comparables had from 1 to 3 fireplaces and each comparable has a garage ranging in size from 440 to 806 square feet of

building area. These properties had sites ranging in size from 9,773 to 18,970 square feet of land area. Five of the comparables have the same assessment neighborhood code as the subject property. Six of the sales sold from April 2013 to November 2014 for prices ranging from \$720,000 to \$910,000 or from \$192.70 to \$267.80 per square foot of living area, including land. the appellant indicated that comparable #8 was listed for \$889,000 or \$254.00 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$291,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$315,430. The subject's assessment reflects a market value of \$947,237 or \$264.00 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with part two-story and part one-story dwellings of brick, frame or brick and frame construction that ranged in size from 3,398 to 3,886 square feet of living area. The dwellings were constructed from 1988 to 1993. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 730 square feet of building area. These properties have sites ranging in size from 9,947 to 26,300 square feet of land area. The sales occurred from July 2013 to January 2015 for prices ranging from \$910,000 to \$1,245,000 or from \$267.81 to \$326.84 per square foot of living area, including land. Board of review sale #2 was the same property as appellant's sale #1.

In rebuttal the board of review asserted that appellant's sale #2 was a relocation sale; appellant's sale #4 is 875 square feet larger than the subject dwelling and located in a different neighborhood; comparable #5 has not sold in over 15 years; comparable #7 is inferior to the subject property in quality of construction, lack of amenities and smaller lot; and appellant's sale #8 is a listing with a 13,092 square foot smaller lot.

The board of review requested the subject's assessment be confirmed.

### **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 information on eight sales and one listing submitted by the parties to support their respective positions. One sale was common to both parties. The Board gave less weight to appellant's comparable sales #4, #6 and #7 due to differences from the subject dwelling in size and/or location. The Board gave no weight to comparable #5 as this property had not sold. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3 and #8 (a listing) as well as the board of review comparable sales. Appellant's sale #1 was the same

property as board of review sale #2. These comparables were similar to the subject property in location, size, age and features. Each of these comparables but board of review sale #3 had a significantly smaller site than the subject property. These most similar comparables sold or were listed for prices ranging from \$855,000 to \$1,245,000 or from \$250.73 to \$326.84 per square foot of living area, including land. The common comparable submitted by the parties sold in December 2013 for a price of \$910,000 or \$267.80 per square foot of living area, including land. Board of review sale #3 occurred most proximate in time to the assessment date and had a site most similar to the subject in size sold in January 2015 for a price of \$1,245,000 or \$320.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$947,237 or \$264.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported by the common sale and the sale that occurred most proximate in time to the assessment date and with the most similar site size. 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



Acting 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:

June 23, 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.