



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

APPELLANT: Mark & Laurie Thomson
DOCKET NO.: 16-05800.001-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 Law Group, Ltd. 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: \$82,360
IMPR.: \$286,130
TOTAL: \$368,490

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 2016 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 with 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 attached garage. The property has a 9,375-square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located in the "same neighborhood" as the subject property. The comparables are described as 1.75-story single-family dwellings of frame, brick or frame and brick construction ranging in size from 2,607 to 3,244 square feet of living area. The dwellings were constructed from 1993 to 1996. Features of the comparables include full or partial basements. Three comparables have central air conditioning, and all dwellings have a fireplace and a garage ranging in size from 400 to 670 square feet of building area. The properties have

sites ranging in size from 5,750 to 10,595 square feet of land area. The comparables sold from August 2013 to June 2015 for prices ranging from \$727,500 to \$930,000 or from \$254.28 to \$303.03 per square foot of living area including land.¹ Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$368,490. The subject's assessment reflects a market value of \$1,106,909 or \$335.12 per square foot of living area including land when applying the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within the same neighborhood code as the subject property. The comparables are improved with 1.75-story single-family dwellings of frame or frame and brick construction that range in size from 2,762 to 3,283 square feet of living area. The dwellings were constructed in 1992 or 1994. Features of the comparables include full or partial unfinished basements, central air conditioning, one or three fireplaces and an attached garage ranging in size from 420 to 598 square feet of building area. The properties have sites ranging in size from 7,877 to 9,788 square feet of land area. The comparables sold in July 2014 or June 2016 for prices ranging from \$1,010,000 to \$1,185,000 or from \$352.98 to \$365.68 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

Conclusion of Law

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

The Board finds the parties submitted for the Board's consideration a total of seven suggested sale comparables with various degrees of similarity to the subject property. The Board gave less weight to appellants' comparable #1 and #4, along with board of review comparable #2 based on sale dates being too remote in time from the subject's January 1, 2016 assessment date and thus less indicative of market value.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 along with board of review comparable sales #1 and #3. The Board finds these comparables are most similar to the subject in location, dwelling size, age, design and features. These

¹ Appellants disclosed that comparable #3 sold in August 2013 for \$930,000 or \$292.64 per square foot of living area. However, the board of review disclosed that this same property subsequently sold in June 2016 for \$947,500 or \$298.14 per square foot of living space. The Board finds that the June 2016 is closest in proximity to the subject's January 1, 2016 assessment date and will use this sale in the analysis.

comparables also sold most proximate in time to the January 1, 2016 assessment date at issue. These properties sold in June 2015 or June 2016 for prices ranging from \$881,000 to \$1,030,000 or from \$254.28 to \$365.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,106,909 or \$335.12 per square foot of living area, including land, which is above the range established by the most similar comparable sales in this record on a total market value basis but within the range on a per square foot basis which is justified given the subject's superior larger size, finished basement and an extra fireplace. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that no reduction in the subject's assessment is 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: March 19, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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