



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

APPELLANT: John Green  
DOCKET NO.: 16-05987.001-R-2  
PARCEL NO.: 09-10-211-020

The parties of record before the Property Tax Appeal Board are John Green, the appellant, by attorney Michael R. Davies, of Ryan Law LLP 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:** \$59,690  
**IMPR.:** \$343,520  
**TOTAL:** \$403,210

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 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 consists of a part two-story and part one-story dwelling of frame exterior construction with 3,690 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement that is 75% finished, central air conditioning, two fireplaces and a 621 square foot garage.<sup>1</sup> The property has a 9,000 square site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for 13 comparable properties that were reported to be located from .02 to .32 of a mile from the subject property. The comparables were described as two-story dwellings

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<sup>1</sup> The appellant provided limited descriptive data for the subject property which was drawn from evidence provided by the board of review.

that were reported to range in size from 3,139 to 3,835 square feet of above grade living area. The dwellings were built from 1950 to 2012. The appellant failed to disclose the comparables' exterior construction, foundation type and features such as central air conditioning, fireplaces and garages. The comparables have sites ranging in size from 7,923 to 12,333 square feet of land area. The comparables sold from March 2013 to December 2015 for prices ranging from \$595,000 to \$1,100,000 or from \$168.08 to \$337.76 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$403,210. The subject's assessment reflects a market value of \$1,211,205 or \$328.24 per square foot of living area, land included, when using 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 its contention of the correct assessment, the board of review submitted information on three comparable sales along with property record cards and PTAX-203 Real Estate Transfer Declarations. The comparables are described as part two-story and part one-story dwellings of frame or frame and brick exterior construction containing from 3,515 to 3,662 square feet of living area. The comparables were built in 2000 or 2010. Each comparable has a basement, two that are 100% finished, central air conditioning, one or three fireplaces and a garage ranging in size from 516 to 587 square feet of building area. The comparables have sites ranging in size from 9,192 to 11,400 square feet of land area. The comparables sold from June 2014 to June 2016 for prices ranging from \$1,260,000 to \$1,435,000 or from \$344.07 to \$408.25 per square foot of living area, including land.

In addition, the board of review submitted a grid analysis provided by the Downers Grove Township Assessor of appellant's comparables #1 thru #4. The board of review also argued appellant's comparables #1 and #2 sale prices were incorrect.<sup>2</sup> The board of review also noted the appellant provided limited details for the subject and their comparables. 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 Board finds the parties submitted sixteen suggested comparable sales for consideration. The Board gave less weight to the appellant's comparables #3 thru #7, #9, #11, #12 and #13 along with board of review comparables #2 and #3 based on their dated sales that occurred from March

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<sup>2</sup> The Board finds the board of review submitted a PTAX-203 Real Estate Transfer Declarations for appellant's comparable sales #1 and #2 that indicated sales in May 2015 and December 2015 for \$1,100,000 and \$1,365,000 or \$317.19 and \$388.23 per square foot of living area, including land, respectively.

2013 to December 2014 which were less proximate in time to the subject's January 1, 2016 assessment date. Reduced weight was given to comparables #8 and #10 since appellant's attorney failed to provide any specifics regarding exterior construction, foundation type and features for a comparative analysis.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 along with board of review comparable #1. The Board finds these three comparables that sold most proximate in time to the January 1, 2016 assessment date are most similar to the subject in design, age, dwelling size and most features. The comparables sold from June 2015 to June 2016 for prices ranging from \$1,100,000 to \$1,365,000 or from \$317.19 to \$388.23 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$1,211,205 or \$328.24 per square foot of living area, including land which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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.

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Chairman



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Member

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Member



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Member

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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 18, 2019



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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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