



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

APPELLANT: Kathryn Howell
DOCKET NO.: 16-06263.001-R-1
PARCEL NO.: 09-01-209-019

The parties of record before the Property Tax Appeal Board are Kathryn Howell, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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: \$108,050
IMPR.: \$364,340
TOTAL: \$472,390

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, part three-story and part one-story dwelling of brick construction with 4,277 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement, 75% of which is finished,¹ along with central air conditioning, three fireplaces and an attached two-car garage of 636 square feet of building area. Additional features of the dwelling include an elevator. The property has a 12,436 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

¹ The appellant's Residential Appeal petition reported that the subject dwelling has an unfinished basement. However, the subject property was the subject matter of several prior decisions of the Property Tax Appeal Board, including Docket No. 11-03255.001-R-2 in which the appellant filed an appraisal as evidence of value. In the 2011 appeal, the subject was described as having finished basement area. The appellant provided no substantive support for the contention that the subject dwelling in 2016 has an unfinished basement and the board of review provided data that describes the dwelling as having finished basement area. The Board finds the best evidence in the record indicates the basement includes finished area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales, each of which is located in the same neighborhood code assigned by the assessor as the subject property. The comparables have lots ranging in size from 12,375 to 19,764 square feet of land area which have been improved with two-story stucco, brick or frame and brick dwellings. The homes were built between 1990 and 1998 and range in size from 4,156 to 4,611 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a garage. The comparable properties sold between December 2014 and July 2015 for prices ranging from \$1,087,500 to \$1,292,500 or from \$261.67 to \$296.44 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$398,391, which as set forth in the appellant's brief, would reflect a market value of approximately \$1,195,293 or \$279.47 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$472,390. The subject's assessment reflects a market value of \$1,419,015 or \$331.78 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 a memorandum, the township assessor noted differences between the subject dwelling and each of the three comparables presented by the appellant including exterior construction and features such as amount of finished basement area. The board of review also contends that appellant's sale #1 lacks finished basement area according to the assessor's records.²

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, two of which are located in the same neighborhood code assigned by the assessor as the subject property. A parcel map was also provided by the board of review depicting that board of review comparable #2 is most distant from the subject property. The comparables have lots ranging in size from 9,058 to 18,000 square feet of land area which have been improved with two, part two-story, part one-story and part three-story and two, part two-story and part one-story brick dwellings. The homes were built between 1992 and 2005 and range in size from 4,154 to 4,451 square feet of living area. Each comparable has a full basement, three of which have finished areas. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 506 to 780 square feet of building area. The comparable properties sold between March 2015 and March 2016 for prices ranging from \$1,450,000 to \$1,725,000 or from \$344.34 to \$415.26 per square foot of living area, including land.

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

² The Multiple Listing Service data sheet submitted by the appellant depicts that the basement of this dwelling is finished as a recreation room with carpeted flooring.

In written rebuttal, counsel for the appellant argued that the data presented by the board of review lacked any adjustments for differences and consisted of raw, unconfirmed sales data. Appellant also objected to board of review sales #1 and #3 as the properties sold after the assessment date at issue of January 1, 2016. Additionally, the appellant objected to consideration of board of review sale #2 because the property is the most distant from the subject and to board of review comparable #4 because the property has a different class of 1.75 whereas the subject and other comparables are class 1.8 properties.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject dwelling, although there is no evidence in the grid analyses presented that any of the comparable dwellings has an elevator like the subject property. The seven comparables sold between December 2014 and March 2016 for prices ranging from \$1,087,500 to \$1,725,000 or from \$261.67 to \$415.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,419,015 or \$331.78 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that a reduction in the subject's assessment is not warranted.

In conclusion, based on the record 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. 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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