



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

APPELLANT: Thomas Hills
DOCKET NO.: 16-06377.001-R-1
PARCEL NO.: 09-07-209-004

The parties of record before the Property Tax Appeal Board are Thomas Hills, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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 **a reduction** 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: \$72,220
IMPR.: \$44,295
TOTAL: \$116,515

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 1.5-story and part 1-story dwelling of frame exterior construction with 1,362 square feet of living area. The dwelling was constructed in 1947 and 1975. Features of the home include a partial unfinished basement, a fireplace and a 528 square foot garage. The property has a 12,000 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on March 14, 2014 for a price of \$350,000. The appellant included a copy of the HUD-1 Settlement Statement associated with the sale of the subject property that reflects the sale price and the sale date. Based on this evidence, the appellant requested a reduction in the

subject's assessment to reflect the purchase price of \$350,000 or \$256.98 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on three equity comparables located within same neighborhood code as the subject as assigned by the assessor. The comparables consist of a 1.5-story and two, part 2-story and part 1-story dwellings ranging in size from 1,326 to 1,796 square feet of living area that were built from 1927 to 1952. Comparable #1 and #2 have additions built in 1968 and 1983, respectively. Each comparable features a partial or full unfinished basement and a garage ranging in size from 315 to 453 square feet of living area. The comparables have improvement assessments ranging from \$44,470 to \$56,240 or from \$30.13 to \$34.47 per square foot of living area. 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 property of \$129,010. The subject's assessment reflects an estimated market value of \$387,534 or \$284.53 per square foot of living area including land area when applying DuPage County's 2016 three-year average median level of assessment of 33.29%. The subject property has an improvement assessment of \$56,790 or \$41.70 per square of living area.

In response to the appellant's evidence, the board of review submitted a detailed spreadsheet of the appellant's comparables along with a map depicting the locations of both parties' comparables.

In support of the subject's assessment, the board of review submitted three assessment equity comparables located within the same neighborhood code as assigned by the assessor as the subject. The comparables are described as a 1.5-story and two, part 1.5 story and part 1-story dwellings of frame or brick/masonry exterior construction ranging in size from 1,213 to 1,340 square feet of living area that were built from 1949 to 1953. Comparables #1 and #2 had additions completed in 1953 and 1984. Each comparable has an unfinished basement, one or two fireplaces and a garage ranging in size from 300 to 1,066 square feet of building area. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$52,140 to \$64,070 or from \$42 to \$48 per square foot of living area, rounded.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the purchase of the subject property in March 2014 for a price of \$350,000. In support of the transaction, the appellant submitted a copy of the HUD-1 Settlement Statement. The Board finds the purchase price is below the market value reflected by the assessment and that the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that

the purchase price was reflective of market value. Based on this record, the Board finds the subject property had a market value of \$350,000 as of January 1, 2016. Since market value has been determined the 2016 three-year average median level of assessment for DuPage County of 33.29% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

The appellant also argued assessment inequity as an alternative 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 record contains six assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessment. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: June 16, 2020



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

AGENCY

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