



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

APPELLANT: Ronald Sorini
DOCKET NO.: 19-01129.001-R-1
PARCEL NO.: 09-01-122-020

The parties of record before the Property Tax Appeal Board are Ronald Sorini, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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: \$82,310
IMPR.: \$477,780
TOTAL: \$560,090

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 2019 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 three-story dwelling of frame construction with 4,726 square feet of living area. The dwelling was built in 2003. Features of the property include a full basement, central air conditioning, two fireplaces and a detached garage with 768 square feet of building area.ⁱ The property has an 8,828 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 three comparable sales improved with three-story dwellings of frame and brick construction ranging in size from 3,901 to 5,281 square feet of living area. The homes were constructed from 2001 to 2004. Each comparable has a basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 400 to 1,219 square feet of building area. The comparables have sites ranging in size from 8,828 to 17,685 square feet of

land area. The comparables are located in Hinsdale within .7 miles of the subject property and have the same neighborhood code as the subject property. The sales occurred from July 2017 to February 2018 for prices ranging from \$1,110,000 to \$1,680,000 or from \$284.54 to \$318.12 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$467,622.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$560,090. The subject's assessment reflects a market value of \$1,682,963 or \$356.11 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with a two-story dwelling and three, three-story dwellings of frame or brick construction that range in size from 4,326 to 5,130 square feet of living area. The homes were built from 2000 to 2005. Each property has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 600 square feet of building area. The comparables have sites ranging in size from 10,885 to 13,398 square feet of land area. Each comparable is located in Hinsdale within .75 miles of the subject property and has the same assessment neighborhood code as the subject property. These properties sold from June 2016 to June 2018 for prices ranging from \$1,500,000 to \$1,850,000 or from \$346.74 to \$361.83 per square foot of living area, including land.

In rebuttal the board of review provided a statement contending appellant's comparable #1 is 825 square feet smaller than the subject dwelling with a smaller finished basement. The statement also asserted appellant's comparable sale #2 has an inferior grade home than the subject dwelling and is 697 square feet smaller than the subject home.

In rebuttal the appellant, through counsel, contends his sales are located in closer proximity to the subject than are the sales provided by the board of review. The appellant argued the board of review comparables are inferior and should be given no weight.

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 information on seven comparables to support their respective positions. The comparables submitted by the parties are similar to the subject in age, location, style, and features. However, the Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject dwelling in size being approximately 17% and 15% smaller, respectively. The Board gives less weight to board of review comparable #4 due to its June 2016 sale date not being as proximate in time to the assessment date as the remaining sales. The

Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparables #1 through #3. These comparables range in size from 4,346 to 5,281 square feet of living area and sold from April 2017 to June 2018 for prices ranging from \$1,572,500 to \$1,850,000 or from \$318.12 to \$361.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,682,963 or \$356.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: July 20, 2021



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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ⁱ The subject's property record card depicts the subject property as having a finished basement. The "Comparable Report" prepared by the Downer's Grove Township Assessor's Office describes the subject property, the appellant's comparables, and board of review comparables #3 and #4 as having finished basement area.