



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

APPELLANT: John Szafran  
DOCKET NO.: 19-03181.001-R-1  
PARCEL NO.: 09-13-207-002

The parties of record before the Property Tax Appeal Board are John Szafran, the appellant, 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:** \$117,830  
**IMPR.:** \$165,503  
**TOTAL:** \$283,333

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 consists of a two-story dwelling of brick exterior construction with 3,691 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 738 square foot three-car garage. The property has approximately a 13,947 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal of the subject property with an estimated market value of \$845,000 as of August 26, 2017. The appraisal was prepared by Michael G. Strnad, a State of Illinois Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the appraisal was performed in connection with a refinance transaction. The appraiser performed an exterior-only inspection and noted the subject is located on a very busy street with excess noise traffic.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized four comparable sales and two active listings that are located from .18 to 1.82 miles from the subject property. The comparables are described as "Traditional" two-story or three-story dwellings ranging in size from 2,829 to 4,019 square feet of living area that were 12 to 23 years old. The comparables have basements with finished area, central air conditioning, one to three fireplaces and a two-car or a three-car garage. The comparables have sites ranging in size from 7,491 to 18,198 square feet of land area. The appraiser notes comparable #2 abuts a commercial property and comparables #3, #5 and #6 are located on busy streets. Comparables #1 through #4 sold from August 2016 to July 2017 for prices ranging from \$745,000 to \$987,000 or from \$185.37 to \$289.95 per square foot of living area, including land. Comparables #5 and #6 are listed for \$599,900 and \$979,900 or \$156.47 and \$346.06 per square foot of living area, including land, respectively. The appraiser applied adjustments to the comparables for sale or financing concessions and for differences when compared to the subject in site size, view, age, condition, room count, baths, gross living area, basement finish and other features. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$845,000 as of August 26, 2017.

In further support, the appellant submitted information on four equity comparables located within the same assessment neighborhood code. The comparables are improved with part two-story and part one-story dwellings of brick or brick and stucco exterior construction that range in size from 3,272 to 3,930 square feet of living area. The dwellings are 15 to 25 years old. The comparables have basements with finished area, central air conditioning, two or three fireplaces and garages ranging in size from 547 to 911 square feet of building area. The comparables have improvement assessments that range from \$195,250 to \$218,310 or from \$53.12 to \$63.34 per square foot of living area.

Based on the foregoing 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 \$319,850. The subject's assessment reflects a market value of \$969,536 or \$262.68 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In rebuttal, the board of review indicated the subject has a location issue and is receiving a permanent land and building reduction of 15%. The board of review noted the appellant's refinance appraisal is dated and critiqued the comparables utilized in the appraisal and the appellant's equity comparables noting differences in location as five are receiving permanent land and building reductions ranging from 5% to 47%.

In support of its contention of the correct assessment of the subject property the board of review provided information on six comparable properties located from .18 to .55 miles from the subject property. The comparable are improved with two-story or three-story dwellings ranging in size from 3,351 to 4,099 square feet of living area that were constructed from 2001 to 2009. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a

garage ranging in size from 594 to 1,270 square feet of building area. The comparables have sites ranging in size from approximately 12,120 to 20,020 square feet of land area. The comparables have improvement assessments ranging from \$171,180 to \$350,260 or from \$42.59 to \$85.45 per square foot of living area. Three of the comparables sold from September 2016 to March 2017 for prices ranging from \$745,000 to \$1,530,000 or from \$185.37 to \$373.26 per square foot of living area, including land. Board of review comparable #1 is the same property as appellant's appraisal comparable #3. The board of review's evidence disclosed appellant's listing comparables #5 and #6 sold in July 2017 and June 2018 for prices of \$620,000 and \$800,000 or for \$161.71 and \$283.79 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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 market value evidence in the record is dated as the appellant's appraisal has an effective date of August 2017 which is 16 months prior to the January 1, 2019, assessment date and the comparable sales utilized in the appraisal sold 17 to 28 months prior to the January 1, 2019, assessment date. Furthermore, the comparables submitted by the board of review sold 21 to 27 months prior to the January 1, 2019, assessment date. The only sale in the record that sold proximate to the assessment date at issue was appraiser's listing comparable #6 which subsequently sold in June 2018 for \$800,000 as noted by the board of review's evidence.

Nevertheless, the Board finds the best evidence of market value to be the appraisal which has an effective date most proximate to the assessment date at issue. The appraiser developed the sales comparison approach to value using three comparable sales and two active listings, four of which have similar locational influences as the subject property. The appraiser adjusted the comparables for differences from the subject property and arrived at an estimated market value of \$845,000. The subject's assessment reflects a market value of \$969,536 which is greater than the appraised value. The Board gave less weight to the unadjusted comparables submitted by the board of review. Furthermore, the only recent sale in the record sold for considerably less than the appraised value of the subject property. Based on this record, the Board finds the subject property had a market value of approximately \$845,000 and a reduction in the assessment commensurate with the appellant's request is appropriate.

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 ten equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on overvaluation, the Board finds the subject property is equitably assessed. 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:

April 19, 2022



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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